



भारत का राजपत्र The Gazette of India

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NEW DELHI, SATURDAY, JULY 2, 1994/ASADHA 11, 1916

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन की रूप में
रखा जा सके

Separate Paging is given to this Part in order that it may be filed as a
separate compilation

भाग II—खण्ड 3—उप-खण्ड (II)
PART II—Section 3—Sub-section (II)

भारत सरकार के मंत्रालयों (रक्षा मंत्रालय को छोड़कर) द्वारा जारी किए गए सांविधिक आदेश और अधिसूचनाएं
Statutory Orders and Notifications issued by the Ministries of the Government
of India (other than the Ministry of Defence)

उपराष्ट्रपति मंत्रालय

नई दिल्ली, 25 मई, 1994

क्र.आ. 1451.—भारत के उपराष्ट्रपति/पंजाब विश्व-
विद्यालय, चंडीगढ़ के कुलाधिपति ने पंजाब विश्वविद्यालय के
अधिनियम, 1947 की धारा 10 द्वारा प्रदत्त शक्तियों का
प्रयोग करते हुए पंजाब विश्वविद्यालय के कुलपति प्रो. टी.
एन. कपूर के कार्यकाल में 23 जुलाई, 1994, में, वर्तमान
निबंधनों और शर्तों पर, तीन वर्षों की वृद्धि की है।

[सं. वो. पी. एस./वो.यू./एस-94-95/586/91]

एस.के. शरीफ

भारत के उपराष्ट्रपति के सचिव

VICE-PRESIDENT'S SECRETARIAT

New Delhi, the 25th May, 1994

S.O. 1451.—In exercise of the powers conferred by Section
10 of the Panjab University Act, 1947, the Vice-President
of India Chancellor, Panjab University, Chandigarh, is pleased

to extend the term of Prof. T. N. Kapoor as Vice-Chancellor
of the Panjab University for a period of three years with
effect from the 23rd July, 1994, on the existing terms and
conditions

[No. VPS/PU/S/94-95/586/94]

S. K. SHERIFF, Secy.

to the Vice-President of India

विवि, न्याय और कर्माधी कार्य मंत्रालय

(विधि कार्य विभाग)

सूचना

नई दिल्ली, 2 मई, 1994

क्र.आ. 1452 नोटरोज, नियम 1956 के नियम 6 के अनुसरण में
सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है कि श्री के.नागा-
राजा एडवोकेट ने उक्त प्राधिकारी को उक्त नियम के नियम
4 के अधीन एक आवेदन हम बात के लिए दिया है कि उसे
कर्नाटक उच्च न्यायालय एवं राजाजी नगर, (कर्नाटक) में
व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी

प्रकार का आक्षेप इस सूचना के प्रकाशन के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(60)/94-न्यायिक]

पी. सी. कण्णन, सक्षम प्राधिकारी

MINISTRY OF LAW, JUSTICE & COMPANY AFFAIRS

(Department of Legal Affairs)

(Judicial Section)

NOTICE

New Delhi, the 2nd May, 1994

S.O. 1452.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority, under Rule 4 of the said Rules, by Sh. K. Nagaraja, Advocate for appointment as a Notary to practise in Karnataka High Court, Rajaji Nagar (Karnataka).

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(60)/94-Judl.]

P. C. KANNAN, Competent Authority

सूचना

नई दिल्ली, 2 मई, 1994

का.आ. 1453 नोटरीज नियम, 1956 के नियम 6 के अनुसरण में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है कि श्री धनेश चन्व गुप्ता एडवोकेट, ने उक्त प्राधिकारी को उक्त नियम के नियम 4 के अधीन एक आवेदन इस बात के लिए दिया है : कि उसे पलवल सब डिविजन, जिला फरीदाबाद, (हरियाणा) में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी प्रकार का आक्षेप इस सूचना के प्रकाशन के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(61)/94-न्यायिक]

पी. सी. कण्णन, सक्षम प्राधिकारी

NOTICE

New Delhi, the 2nd May, 1994

S.O. 1453.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority, under Rule 4 of the said Rules, by Sh. Dhanesh Chand Gupta, Advocate for appointment as a Notary to practise in Palwal Sub-Division, District Faridabad (Haryana).

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(61)/94-Judl.]

P. C. KANNAN, Competent Authority

सूचना

नई दिल्ली, 5 मई, 1994

का.आ. 1454.—नोटरीज नियम, 1956 के नियम 6 के अनुसरण में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है

कि श्री आम प्रकाश पांडेय एडवोकेट ने उक्त प्राधिकारी को उक्त नियम 4 के अधीन एक आवेदन इस बात के लिए दिया है कि उसे बलिया (उत्तर प्रदेश) में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी प्रकार का आक्षेप इस सूचना के प्रकाशन के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(62)/91-न्यायिक]

पी. सी. कण्णन, सक्षम प्राधिकारी

NOTICE

New Delhi, the 5th May, 1994

S.O. 1454.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority, under Rule 4 of the said Rules, by Sh. Om Prakash Pandey, Advocate for appointment as a Notary to practise in Ballia in the State of (U.P.).

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(62)/94-Judl.]

P. C. KANNAN, Competent Authority

सूचना

नई दिल्ली, 6 मई, 1994

का.आ. 1455.—नोटरीज नियम, 1956 के नियम 6 के अनुसरण में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है कि श्री निर्मल सिंह कालरा, एडवोकेट के उक्त प्राधिकारी को उक्त नियम के नियम 4 के अधीन एक आवेदन इस बात के लिए दिया है कि उसे जालंधर (पंजाब) में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी प्रकार का आक्षेप इस सूचना के प्रकाशन के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(65)/94-न्यायिक]

पी. सी. कण्णन, सक्षम प्राधिकारी

NOTICE

New Delhi, the 6th May, 1994

S.O. 1455.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority under Rule 4 of the said Rules, by Sh. Nirmal Singh Kalra, Advocate for appointment as a Notary to practise in Jalandhar (Punjab).

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(65)/94-Judl.]

P. C. KANNAN, Competent Authority

सूचना

नई दिल्ली, 6 मई, 1994

का.आ. 1456.—नोटरीज नियम, 1956 के नियम 6 के अनुसरण में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है कि श्री राज कुमार सिंह एडवोकेट ने उक्त प्राधिकारी को उक्त नियम नियम 4 के अधीन एक आवेदन इस बात के लिए दिया है कि उसे आगरा (उत्तर प्रदेश) में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी प्रकार का आक्षेप इस सूचना के प्रकाशन के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(63)/94-न्यायिक]

पी सी. कण्णन, सक्षम प्राधिकारी

NOTICE

New Delhi, the 6th May, 1994

S.O. 1456.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority under Rule 4 of the said Rules, by Sh. Raj Kumar Singh, Advocate for appointment as a Notary to practise in Agra (U.P.).

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(63)/94-Judl.]

P. C. KANNAN, Competent Authority

सूचना

नई दिल्ली, 6 मई, 1994

का.आ. 1457.—नोटरीज नियम, 1956 के नियम 6 के अनुसरण में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है कि श्री ब्रिज मोहन श्रीर एडवोकेट ने उक्त प्राधिकारी को उक्त नियम के नियम 4 के अधीन एक आवेदन इस बात के लिए दिया है कि उसे मोरा रोड (ई) जिला थाने (महाराष्ट्र) में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी प्रकार का आपेक्ष इस सूचना के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(64)/94-न्यायिक]

पी० सी० कण्णन, सक्षम प्राधिकारी

NOTICE

New Delhi, the 6th May, 1994

S.O. 1457.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority under Rule 4 of the said Rules, by Shri Brij Mohan Dhir Advocate for appointment as a Notary to practise in Mira Road (E) District Thane (Maharashtra).

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(64)/94-Judl.]

P. C. KANNAN, Competent Authority

सूचना

नई दिल्ली, 26 मई, 1994

का.आ. 1458.—नोटरीज नियम, 1956 के नियम 6 के अनुसरण में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है कि श्री रोहित कुमार शांतिलाल मेहता एडवोकेट ने उक्त प्राधिकारी को उक्त नियम के नियम 4 के अधीन एक आवेदन इस बात के लिए दिया है कि उसे ग्रेटर बम्बई (महाराष्ट्र) में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी प्रकार का आक्षेप इस सूचना के प्रकाशन के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(68)/94-न्यायिक]

पी. सी. कण्णन, सक्षम प्राधिकारी

NOTICE

New Delhi, the 26th May, 1994

S.O. 1458.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority under Rule 4 of the said Rules, by Sh. Rohit Kumar Shantilal Mehta Advocate for appointment as a Notary to practise in Greater Bombay (Maharashtra).

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(68)/94-Judl.]

P. C. KANNAN, Competent Authority

सूचना

नई दिल्ली, 26 मई, 1994

का.आ. 1459.—नोटरीज नियम, 1956 के नियम 6 के अनुसरण में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है कि श्री राजेंद्र एच गांधी एडवोकेट ने उक्त प्राधिकारी को उक्त नियम के नियम 4 के अधीन एक आवेदन इस बात के लिए दिया है कि उसे चिकोडी तालुक और इसके उप खंड (कनटिक) में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी प्रकार का आक्षेप इस सूचना के प्रकाशन के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(67)/94-न्यायिक]

पी० सी० कण्णन, सक्षम प्राधिकारी

NOTICE

New Delhi, the 26th May, 1994

S.O. 1459.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority under Rule 4 of the said Rules, by Sh. Rajendra H. Gandhi, Advocate for appointment as a Notary to practise in Chikodi Taluka and its Sub-Division (Karnataka).

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(67)/94-Judl.]

P. C. KANNAN, Competent Authority

सूचना

नई दिल्ली, 26 मई, 1994

का.आ. 1460.—नोटरीज नियम, 1956 के नियम 6 के अनुसरण में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है कि श्री मोहम्मद मुश्ताक भाटी एडवोकेट ने उक्त प्राधिकारी को उक्त नियम के नियम 4 के अधीन एक आवेदन इस बात के लिए दिया है कि उसे बीकानेर (राजस्थान) में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी प्रकार का आक्षेप इस सूचना के प्रकाशन के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(66)/94-न्यायिक]

पी. सी. कण्णन, सक्षम प्राधिकारी

NOTICE

New Delhi, the 26th May, 1994

S.O. 1460.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority, under Rule 4 of the said Rules, by Sh. Mohd. Mushtaq Bhatti, Advocate for appointment as a Notary to practise in Bikaner (Rajasthan).

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(66)/94-Judl.]

P. C. KANNAN, Competent Authority

सूचना

नई दिल्ली, 27 मई, 1994

का.आ. 1461.—नोटरीज नियम, 1956 के नियम 6 के अनुसरण में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है कि यशवन्त लक्ष्मण पवार, एडवोकेट ने उक्त प्राधिकारी को उक्त नियम के नियम 4 के अधीन एक आवेदन इस बात के लिए दिया है कि उसे पुणे कंटोनमेंट (महाराष्ट्र) में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी प्रकार का आक्षेप इस सूचना के प्रकाशन के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(72)/94-न्यायिक]

पी. सी. कण्णन, सक्षम प्राधिकारी

NOTICE

New Delhi, the 27th May, 1994

S.O. 1461.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority, under Rule 4 of the said Rules, by Sh. Yashwant Laxman Pawar, Advocate for appointment as a Notary to practise in Pune Cantonment (Maharashtra).

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(72)/94-Judl.]

P. C. KANNAN, Competent Authority

सूचना

नई दिल्ली, 27 मई, 1994

का.आ. 1462.—नोटरीज नियम, 1956 के नियम 6 के अनुसरण में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है कि श्री बी.एन. पंधारे, एडवोकेट ने उक्त प्राधिकारी को उक्त नियम के नियम 4 के अधीन एक आवेदन इस बात के लिए दिया है कि उसे महाराष्ट्र राज्य में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी प्रकार का आक्षेप इस सूचना के प्रकाशन के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(73)/94-न्यायिक]

पी. सी. कण्णन, सक्षम प्राधिकारी

NOTICE

New Delhi, the 27th May, 1994

S.O. 1462.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority, under Rule 4 of the said Rules, by Sh. B. N. Pandhare, Advocate for appointment as a Notary to practise in State of Maharashtra.

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(73)/94-Judl.]

P. C. KANNAN, Competent Authority

सूचना

नई दिल्ली, 27 मई, 1994

का.आ. 1463.—नोटरीज नियम, 1956 के नियम 6 के अनुसरण में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है कि श्री कमल कान्ति घोष दस्तीदार, एडवोकेट ने उक्त प्राधिकारी को उक्त नियम के नियम 4 के अधीन एक आवेदन इस बात के लिए दिया है कि उसे कलकत्ता वर्कमैन, कंपेंसेशन कोर्ट एवं इंडस्ट्रियल ट्रिब्यूनल (प.ब.बी.न.) में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति पर किसी भी प्रकार का आक्षेप इस सूचना के प्रकाशन के चौदह दिन के भीतर लिखित रूप से मेरे पास भेजा जाए।

[सं. 5(69)/94-न्यायिक]

पी. सी. कण्णन, सक्षम प्राधिकारी

NOTICE

New Delhi, the 27th May, 1994

S.O. 1463.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Rules, 1956 that application has been made to the said Authority, under Rule 4 of the said Rules, by Sh. Kamal Kant Ghosh Dastidar, Advocate, for appointment as a Notary to practise in Calcutta Workmen Compensation Court and Industrial Tribunal (West Bengal).

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[F. No. 5(69)/94-Judl.]

P. C. KANNAN, Competent Authority

वित्त मंत्रालय
(राजस्व विभाग)

नई दिल्ली, 18 नवम्बर, 1993
(आयकर)

का. आ. 1464.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23 ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “भारत भवन न्यास, भोपाल” को करनिर्धारण वर्ष 1989-90 से 1991-92 तक के लिए निम्नलिखित शर्तों के अध्यधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (1) करनिर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (2) करनिर्धारिती उपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (3) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जोकि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त करनिर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9411/(फा. सं. 197/157/93—आयकर नि.-1)]

शरत चन्द्र, अवर सचिव

MINISTRY OF FINANCE
(Department of Revenue)

New Delhi, the 18th November, 1993

(INCOME-TAX)

S.O. 1464.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “Bharat Bhavan Nyas, Bhopal” for the purpose of

the said sub-clause for the assessment year 1989-90 to 1991-92 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9411/F. No. 197/157/93-IIA-II]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 18 नवम्बर, 1993

(आयकर)

का. आ. 1465.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23 ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “भारत भवन न्यास, भोपाल” को करनिर्धारण वर्ष 1992-93 से 1994-95 तक के लिए निम्नलिखित शर्तों के अध्यधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (1) करनिर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (2) करनिर्धारिती उपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (3) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जोकि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9412/(फा. सं. 197/157/93—आयकर नि.-1)]

शरत चन्द्र, अवर सचिव

New Delhi, the 18th November, 1993

(INCOME-TAX)

S.O. 1465.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Bharat Bhavan Nyas, Bhopal" for the purpose of the said sub-clause for the assessment years 1992-93 to 1994-95 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9412/F. No. 197/157/93-ITA-I]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 23 नवम्बर, 1993

(आयकर)

का. आ. 1466 :—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "नेशनल सेंटर फॉर दि परफॉर्मिंग आर्ट्स, बम्बई" को कर-निर्धारण वर्ष 1990-91 से 1991-92 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (1) कर-निर्धारिता इसकी आय का हस्तमाल अथवा इसकी आय का हस्तमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है ;
- (2) कर निर्धारिता ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जैसे जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उस जमा नहीं करेगा सकेगा ;
- (3) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर निर्धारिता के उद्देश्यों की

प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9415/फा. सं. 197/12/89-आयकर नि.-1)]

शरत चन्द्र, अधर सचिव

New Delhi, the 23rd November, 1993

(INCOME-TAX)

S.O. 1466.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "National Centre for the performing Arts, Bombay" for the purpose of the said sub-clause for the assessment years 1990-91 to 1991-92 subject to the following conditions, namely :

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9415/F. No. 197/12/89-ITA-I]
SHARAT CHANDRA Under Secy.

नई दिल्ली, 6 दिसम्बर, 1994

(आयकर)

का. आ. 1467 :—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "एक्शन फॉर वेल्फेयर एण्ड अवेकनिस इन रूरल एनवायरमेंट (अवेकन), हैदराबाद" को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (1) कर-निर्धारिता इसकी आय का हस्तमाल अथवा इसकी आय का हस्तमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है ;
- (2) कर-निर्धारिता ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जैसे जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में

स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9426/(फा. सं. 197/160/93-आयकर नि.-1)]

शरत चन्द्र, अवर सचिव

NOTIFICATION

New Delhi, the 6th December, 1993

(INCOME-TAX)

S.O. 1467.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business

[Notification No. 9426/F. No. 197/160/93-ITA-I]
SHARAT CHANDRA Under Secy.

अधिसूचना

नई दिल्ली, 6 दिसम्बर, 1993

(आयकर)

का. आ. 1468 :—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “सोसाइटी फार सर्विस टू वोलन्टरी एजेंसिज, बम्बई” को कर-निर्धारण वर्ष 1992-93 से 1994-95 तक के लिए निम्नलिखित शर्तों के अध्याधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;

- (ii) कर-निर्धारिती ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ठंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9427/(फा. सं. 197/48/93-आयकर नि.-1)]

शरत चन्द्र, अवर सचिव

NOTIFICATION

New Delhi, the 6th December, 1993

(INCOME-TAX)

S.O. 1468.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “Society for Service to Voluntary Agencies (SOSVA), Bombay” for the purpose of the said sub-clause for the assessment years 1992-93 to 1994-95 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contribution received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9427/F. No. 197/48/93-ITA-I]
SHARAT CHANDRA Under Secy.

अधिसूचना

नई दिल्ली, 16 दिसम्बर, 1994

आयकर

का. आ. 1469 :—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “अश्विनि रुरल केंसर रिसर्च एंड रिलीफ सोसाइटी, महाराष्ट्र” को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्या-

धीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिमूचित करती है, अर्थात् :—

- (i) कर-निर्धारिणी इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिणी ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर, आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिणी के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9428/(फा सं. 197/267/89—आयकर नि.—1)]

शरत चन्द्र, अवर सचिव

NOTIFICATION

New Delhi, the 6th December, 1993

(INCOME-TAX)

S.O. 1469.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Ashwini Rural Cancer Research & Relief Society, Maharashtra" for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9428/F. No. 197/267/89-ITA-I]

SHARAT CHANDRA, Under Secy.

अधिसूचना

नई दिल्ली, 28 दिसम्बर 1993

(आयकर)

का. आ. 1470 .—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "जर्मन लेप्रोसी रिलीफ एसोसिएशन रिहबिलिटेशन फंड, मद्रास" को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिमूचित करती है अर्थात् :—

- (i) कर-निर्धारिणी इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है ;
- (ii) कर निर्धारिणी ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा ;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिणी के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9440/फा. सं. 197/152/93—आयकर (नि.-1)]

शरत चन्द्र, अवर सचिव

NOTIFICATION

New Delhi, the 28th December 1993

(INCOME-TAX)

S.O. 1470.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "German Leprosy Relief Association Rehabilitation Fund, Madras" for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;

- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9440/(F. No. 197/152/93-ITA-D)]

SHARAT CHANDRA Under Secy.

अधिसूचना

नई दिल्ली, 28 दिसम्बर, 1993

(आयकर)

का.आ. 1471.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खण्ड (23-ग) के उपखण्ड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “भगिनी सामाज, बंबई” को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अध्याधीन रहते हुए उक्त उपखण्ड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिणी इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए इसकी स्थापना की गई है ;
- (ii) कर-निर्धारिणी उपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा II की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वेच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा ;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिणी के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों ।

[अधिसूचना सं. 9441/(फा. सं. 197/122/93-आयकर)
नि.-1]

शरत चन्द्र, अवर सचिव

NOTIFICATION

New Delhi, the 28th December, 1993
(INCOME-TAX)

S.O. 1471.—In exercise of the powers conferred by sub-clause (iv) of clause (23-C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “Bhagini Samaj, Bombay” for the purpose of the said sub-clause for the assessment years 1993-94 to 95-96 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9441/(F. No. 197/122/93-ITA-D)]

SHARAT CHANDRA, Under Secy.

अधिसूचना

नई दिल्ली, 28 दिसम्बर, 1993

(आयकर)

का. आ. 1472 —आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खण्ड (23-ग) के उपखण्ड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “बाल सहयोग, नई दिल्ली” को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अध्याधीन रहने हुए उक्त उपखण्ड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिणी इसके आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है ;
- (ii) कर-निर्धारिणी उपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वेच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा ;

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जोकि कारोबार में प्राप्त लाभ तथा अभिलाभ के रूप में हों जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएँ नहीं रखी जाती हों।

[अधिसूचना सं. 9442/फा./197/55/93—आयकर (नि. I)]

शरत चन्द्र, अवर सचिव

NOTIFICATION

New Delhi, the 28th December, 1993

(INCOME-TAX)

S.O. 1472.—In exercise of the powers conferred by sub-clause (iv) of clause (23-C) of Section 10 of the Income-tax Act 1961 (43 of 1961), the Central Government hereby notifies "Bal Sahyog, New Delhi" for the purpose of the said sub-clause for the assessment years 1993-94 to 95-96 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9442/F. No. 197/55/93-IT(T-I)]

SHARAT CHANDRA, Under Secy.

अधिसूचना

नई दिल्ली, 31 दिसम्बर, 1993

(आयकर)

का. आ. 1473.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "श्री सद्गुरु सेवा संघ ट्रस्ट, बंबई" को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिती इसकी आय का हस्तेमाल अथवा इसकी आय का हस्तेमाल करने के लिए इसकी संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;

- (ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वेच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएँ नहीं रखी जाती हों।

[अधिसूचना सं. 9444/फा. सं. 197/11/93—आयकर (नि.-1)]

शरत चन्द्र, अवर सचिव

NOTIFICATION

New Delhi, the 31st December, 1993

(INCOME-TAX)

S.O. 1473.—In exercise of the powers conferred by sub-clause (iv) of clause (23-C) of Section 10 of the Income-tax Act, 1961 (4 of 1961), the Central Government hereby notifies "Shri Sadguru Serva Sangh Trust, Bombay" for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established.
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9444/F. No. 197/11/93-IT(A-I)]

SHARAT CHANDRA Under Secy.

अधिसूचना

नई दिल्ली, 6 जनवरी, 1994

(आयकर)

का. आ. 1474.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "के.एस. कोयर वर्कर्स वेलफेयर फण्ड बोर्ड, एलेप्पी, केरल" को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के

अध्यधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (1) कर-निर्धारिती इसकी आय का हस्तेमाल अथवा इसकी आय का हस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (2) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा 5 में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (3) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9446/फा. सं. 197/168/93-आयकर (नि.-1)]

शरत चन्द्र, अवर सचिव

NOTIFICATION

New Delhi, the 6th January, 1994

(INCOME-TAX)

S.O. 1474.—In exercise of the powers conferred by sub-clause (iv) of clause (23-C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Kerala Coir Workers Welfare Fund Board, Alleppey, Kerala" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9446/F. No. 197/168/93-IT(A-I)]

SHARAT CHANDRA, Under Secy.

अधिसूचना

नई दिल्ली, 10 जनवरी, 1994

(आयकर)

का. आ. 1475:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "अमलग्मेटिड तमिलनाडु शेयर आँफ पोस्टवार सर्विसिज रीकंस्ट्रक्शन फंड एंड स्पेशल फंड फार एक्स सर्विसमैन फंड, मद्रास" को कर-निर्धारण वर्ष 1989-90 के लिए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है।

[अधिसूचना सं. 9448/फा. सं. 197/229/89—आयकर (नि.-1)]

शरत चन्द्र, अवर सचिव

NOTIFICATION

New Delhi, the 10th January, 1994

(INCOME-TAX)

S.O. 1475.—In exercise of the powers conferred by sub-clause (iv) of clause (23-C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Amalgamated Tamil Nadu Shares of Post War Services Reconstruction Fund and Special Fund For Ex-service-men Fund, Madras" for the purpose of the said sub-clause for the assessment year 1989-90.

[Notification No. 9448/F. No. 197/229/89-IT(A-I)]

SHARAT CHANDRA, Under Secy.

अधिसूचना

नई दिल्ली, 10 जनवरी, 1994

(आयकर)

का. आ. 1476:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "अमलग्मेटिड तमिलनाडु शेयर आँफ पोस्टवार सर्विसिज रीकंस्ट्रक्शन फंड एंड स्पेशल फंड फार एक्स सर्विसमैन फंड, मद्रास" को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्यधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (1) कर-निर्धारिती इसकी आय का हस्तेमाल अथवा इसकी आय का हस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (2) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;

- (3) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9449/फा. सं. 197/229/89-आयकर
(नि.-1)]

शरत चन्द्र, अवर सचिव

NOTIFICATION

New Delhi, the 10th January, 1994

(INCOME-TAX)

S.O. 1476.—In exercise of the powers conferred by sub-clause (iv) of clause (23-C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Amalgamated Tamil Nadu Shares of Post War Services Reconstruction Fund and Special Fund for Ex-service-men Fund, Madras" for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9449/F. No. 197/229/89-IT(A-I)]

SHARAT CHANDRA, Under Secy.

अधिसूचना

नई दिल्ली, 13 जनवरी, 1994

(आयकर)

का. आ. 1477.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "बेसिक कैमिकल्स फार्मास्यूटिकल्स एण्ड कास्मेटिक्स एक्सपोर्ट प्रमोशन काउंसिल, बंबई" को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (1) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा जिनके लिए इसकी स्थापना की गई है ;
- (2) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि

के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों में इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा ;

- (3) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9455/फा. सं. 197/180/91-आयकर
(नि.-1)]

शरत चन्द्र, अवर सचिव

NOTIFICATION

New Delhi, the 13th January, 1994

(INCOME-TAX)

S.O. 1477.—In exercise of the powers conferred by sub-clause (iv) of clause (23-C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Basic Chemicals, Pharmaceuticals and Cosmetics Export Promotion Council, Bombay" for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9455/F. No. 197/180/91-IT(A-I)]

SHARAT CHANDRA, Under Secy.

अधिसूचना

नई दिल्ली, 19 जनवरी, 1994

(आयकर)

का. आ. 1478.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "आगा खान फाउण्डेशन नई दिल्ली" को कर-निर्धारण वर्ष 1994-95 से 1995-96 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा जिनके लिए इसकी स्थापना की गई है ;

(ii) कर-निर्धारिती उपर-उल्लिखित कर-निर्धारण वर्षों में संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक हंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा ;

(iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जोकि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9459/फा. सं. 197/29/93-आयकर (नि.-I)]

शरत चन्द्र, अवर सचिव

New Delhi, the 19th January, 1994

(INCOME-TAX)

S.O. 1478.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Aga Khan Foundation, New Delhi" for the purpose of the said sub-clause for the assessment years 1994-95 to 1995-96 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established ;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11 ;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9459/F. No. 197/29/93-IT(A-I)]

SHARAT CHANDRA, Under Secy.

नई दिल्ली 24 जनवरी, 1994

(आयकर)

का. आ. 1479:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (v) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "गौड सारस्वत ब्राह्मण टेम्पल ट्रस्ट, बंबई" को कर-निर्धारण वर्ष 1989-90 तक के लिए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है।

[अधिसूचना सं. 9461/फा. सं. 197/68/91-आयकर (नि.-I)]

शरत चन्द्र, अवर सचिव

New Delhi, the 24th January, 1994

(INCOME-TAX)

S.O. 1479.—In exercise of the powers conferred by sub-clause (v) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Gaud Saraswat Brahmins Temple Trust, Bombay" for the purpose of the said sub-clause for the assessment year 1989-90.

[Notification No. 9461/F. No. 197/68/91-II(A-I)]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 24 जनवरी, 1994

(आयकर)

का. आ. 1480:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "श्री आनन्दपुर त्र्यास, नई दिल्ली" को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्यधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिती इसकी आय का हस्तेमाल अथवा इसकी आय का हस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा जिनके लिए इसकी स्थापना की गई है ;
- (ii) कर-निर्धारिती उपर-उल्लिखित कर-निर्धारण वर्षों में संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक हंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा ;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जोकि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9464/फा. सं. 197/66/93-आयकर (नि.-I)]

शरत चन्द्र, अवर सचिव

New Delhi, the 24th January, 1994

(INCOME-TAX)

S.O. 1480.—In exercise of the powers conferred by sub-clause (iv) of clause (23-C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Shri Anandpur Trust, New Delhi" for the purpose

of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9464/F. No. 197/66/93-IT(A-I)]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 24 जनवरी, 1994

(आयकर)

का. आ. 1481.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “सेन्टर फार पब्लिक सेक्टर स्टडीज, नई दिल्ली” को कर-निर्धारण वर्ष 1989-90 तक के लिए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है।

[अधिसूचना सं. 9465/फा. सं. 197/23/89-आयकर (नि.-I)]

शरत चन्द्र, अवर सचिव

New Delhi, the 24th January, 1994

(INCOME-TAX)

S.O. 1481.—In exercise of the powers conferred by sub-clause (iv) of clause (23-C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “Centre for Public Sector Studies, New Delhi” for the purpose of the said sub-clause for the assessment year 1989-90.

[Notification No. 9465/F. No. 197/23/82-IT(A-I)]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 24 जनवरी, 1994

(आयकर)

का. आ. 1482 :—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “सेन्टर फार पब्लिक सेक्टर स्टडीज, नई दिल्ली” को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अधिधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिती इसकी आय का हस्तमाल अथवा इसकी आय का हस्तमाल करने के लिए इसका

संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है ;

- (ii) कर-निर्धारिती अवर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों में भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा ;

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9466/फा. सं. 197/23/89-आयकर (नि.-I)]

शरत चन्द्र, अवर सचिव

New Delhi, the 24th January, 1994

(INCOME-TAX)

S.O. 1482.—In exercise of the powers conferred by sub-clause (iv) of clause (23-C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “Centre for Public Sector Studies, New Delhi” for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9465/F. No. 197/23/89-IT(A-I)]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 24 जनवरी, 1994

(आयकर)

का. आ. 1483:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “लाल बहादुर शास्त्री नेशनल मेमोरियल

ट्रस्ट, नई दिल्ली" को कर-निर्धारण वर्ष 1992-93 से 1994-95 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (ज्वर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएँ नहीं रखी जाती हों।

[अधिसूचना सं. 9467/फा. सं. 197/86/93—आयकर नि. —I]

शरतचन्द्र, अवर सचिव

New Delhi, the 24th January, 1994

(INCOME-TAX)

S.O. 1483.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Lal Bahadur Shastri National Memorial Trust, New Delhi" for the purpose of the said sub-clause for the assessment years 1992-93 to 1994-95 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9467/F. No. 197/86/93-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 2 फरवरी, 1994

(आयकर)

का. आ. 1484 :—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड 23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एनद्द्वारा "भारत सेवाश्रम, संघ कलकत्ता" को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (ज्वर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार पुस्तिकाओं के संबंध में अलग से लेखा नहीं रखी जाती हों।

[अधिसूचना सं. 9468/फा. सं. 197/166/93-आयकर नि. -I]

शरत चन्द्र, अवर सचिव

New Delhi, the 2nd February, 1994

(INCOME-TAX)

S.O. 1484.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Bharat Sevashram Sangha, Calcutta" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;

- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9468/F. No. 197/166/93-ITA-I]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 4 फरवरी, 1994

(आयकर)

का. आ. 1485.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “इंडिया ट्रेड प्रमोशन ऑर्गेनाइजेशन नई दिल्ली” को कर निर्धारण वर्ष 1989-90 के लिए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है।

[अधिसूचना सं. 9471/फा. सं. 197/84/93 आ.का. नि.-1]

शरत चंद्र, अवर सचिव,

New Delhi, the 4th February, 1994

(INCOME-TAX)

S.O. 1485.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “India Trade Promotion Organisation, New Delhi” for the purpose of the said sub-clause for the assessment year 1989-90.

[Notification No. 9471/F. No. 197/84/93-ITA-I]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 4 फरवरी, 1994

(आयकर)

का. आ. 1486.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “इंडिया ट्रेड प्रमोशन ऑर्गेनाइजेशन नई दिल्ली” को कर निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है :—

- (i) कर निर्धारिती इसकी आय का हस्तेमाल अथवा इसकी आय का हस्तेमाल करने के लिए संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा जिनके लिए इसकी स्थापना की गई है :—
- (ii) कर निर्धारिती ऊपर उल्लिखित कर निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंगदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा :—

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार में प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक ऐसा कारोबार उक्त कर निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9472/फा. सं. 197/84/93 आ.का. नि.-1]

शरत चंद्र, अवर सचिव

New Delhi, the 4th February, 1994

(INCOME-TAX)

S.O. 1486.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “India Trade Promotion Organisation, New Delhi” for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9472/F. No. 197/84/93-ITA-I]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 4 फरवरी, 1994

(आयकर)

का. आ. 1487.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “इंडिया ट्रेड प्रमोशन ऑर्गेनाइजेशन नई दिल्ली” को कर निर्धारण वर्ष 1993-94 और 1994-95 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है :—

- (i) कर निर्धारिती इसकी आय का हस्तेमाल अथवा इसकी आय का हस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा जिनके लिए इसकी स्थापना की गई है;
- (ii) कर निर्धारिती ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग

अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव के स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा ;

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिणी के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9473 फा. सं. 197/84/93 आ. क. नि.-I]

शरत चन्द्र, अवर सचिव

New Delhi, the 4th February, 1994 .

(INCOME-TAX)

S.O. 1487.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "India Trade Promotion Organisation, New Delhi" for the purpose of the said sub-clause for the assessment years, 1993-94 & 1994-95 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established ;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above other wise than in any one or more of the forms or modes specified in sub-section (5) of Section 11 ;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9473/F. No. 197/84/93-JTA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 18 फरवरी, 1994

(आयकर)

का. आ. 1488.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा "श्री परमहंस अद्वैतमत पब्लिकेशन सोसाइटी" को कर निर्धारण वर्ष 1992-93 से 1994-95 तक के लिए निम्नलिखित शर्तों के अधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिणी इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका

संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है ;

- (ii) कर-निर्धारिणी ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से, भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा ;

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभों तथा अभिलाभ के रूप में हो जब तक कि ऐसे कारोबार उक्त कर-निर्धारिणी के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं./9477 फा. सं. 197/113/93-आयकर नि.-I]

शरत चन्द्र, अवर सचिव

New Delhi, the 18th February, 1994

(INCOME-TAX)

S.O. 1488.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Shri Paramhans Advait Mat Publication Society" for the purpose of the said sub-clause for the assessment years 1992-93 to 1994-95 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established ;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11 ;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9477/F. No. 197/113/93-JTA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 18 फरवरी, 1994

आयकर

का. आ. 1489.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए,

केन्द्रीय सरकार एतद्वारा सर्वेन्ट्स आफ इंडिया सोसाईटी, पुणे को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अध्याधीन रहते हुए उक्त उपखण्ड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा जिनके लिए इसकी स्थापना की गई है।
- (ii) कर-निर्धारिती ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर, जवाहिरात-फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वेच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9478/फा. सं. 197/150/93-आयकर नि-I]

शरत चन्द्र, अवर सचिव

New Delhi, the 18th February, 1994

(INCOME-TAX)

S.O. 1489.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Servants of India Society, Pune" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.), for any period during the previous years relevant to the assessment years mentioned above other wise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9478/F. No. 197/150/93-ITA-I]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 18 फरवरी, 1994

आयकर

का. आ. 1490.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खण्ड (23-ग) के उपखण्ड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "टी. टी. रंगनाथन क्लीनिकल रिसर्च फाउण्डेशन, मद्रास" को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अध्याधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वेच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा ;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसी कारोबार के संबंध में अलग से लेखा पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9479/फा. सं. 197/171/93 आयकर नि-I]

शरत चन्द्र, अवर सचिव

New Delhi, the 18th February, 1994

(INCOME-TAX)

S.O. 1490.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "T.T. Ranganathan Clinical Research Foundation, Madras" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.), for any period during the previous years relevant to the assessment years mentioned above other wise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;

- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9479/F. No. 197/171/93-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 22 फरवरी, 1994

(आयकर)

का.आ. 1491.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखण्ड (i) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "फेडरेशन आफ इण्डियन एक्सपोर्ट ऑर्गेनाइजेशन, नई दिल्ली" को कर-निर्धारण वर्ष 1992-93 से 1994-95 तक के लिए निम्नलिखित शर्तों के अध्यधीन रखते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9480/(फा सं. 197/50/93-आयकर नि.-I)]

शरत चन्द्र, अवसर सचिव

New Delhi, the 22nd February, 1994

(INCOME-TAX)

S.O. 1491.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Federation of Indian Export Organisations, New Delhi" for the purpose of the said sub-clause for the assessment years 1992-93 to 1994-95 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;

- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the provisions years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;

- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9480/F. No. 197/50/93-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 22 फरवरी, 1994

(आयकर)

का.आ. 1492.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "द एसोसिएशन आफ द फिजीकली हैंडिकैप्ड, बंगलोर" को कर-निर्धारण वर्ष 1994-95 से 1996-97 तक के लिए निम्नलिखित शर्तों के अध्यधीन रखते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9483/(फा.सं. 197/7/94-आयकर (नि. I))]

शरत चन्द्र, अवसर सचिव

New Delhi, the 22nd February, 1994

(INCOME-TAX)

S.O. 1492.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby

notifies "The Association of the Physically Handicapped, Bangalore" for the purpose of the said sub-clause for the assessment years 1994-95 to 1996-97 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9483/F. No. 197/7/94-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 1 मार्च, 1994

आयकर

का.आ. 1493.—आयकर अधिनियम 1961 (1961 का 43) की धारा 10 के खण्ड (23-ग) के उपखण्ड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "दी इन्स्टीट्यूट फार फाइनेंशियल मैनेजमेंट एंड रिसर्च, मद्रास" में की कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अधीन रहते हुए उक्त उपखण्ड के प्रयोजनार्थ अधिसूचित करती है अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेबर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9484/फा.सं. 197/149/92-आयकर नि.-I]

शरत चन्द्र, अधर सचिव

New Delhi, the 1st March, 1994

(INCOME-TAX)

S.O. 1493.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "The Institute for Financial Management & Research, Madras" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for publication, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9484/F. No. 197/149/92-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 1 मार्च, 1994

आय-कर

का.आ. 1494.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खण्ड (23-ग) के उपखण्ड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "आगा खान स्पोर्ट्स प्रोग्राम (इंडिया), नई दिल्ली" को कर-निर्धारण वर्ष 1994-95 से 1996-97 तक के लिए निम्नलिखित शर्तों के अधीन रहते हुए उक्त उपखण्ड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेबर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जोकि कारोबार से प्राप्त तथा अभिलाभ के रूप में हो जब तक कि ऐसा

कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9485/फा.सं. 197/170/93-आयकर नि.-I]

शरत चन्द्र, अवसर सचिव

New Delhi, the 1st March, 1994

(INCOME-TAX)

S.O. 1494.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Aga Khan Rural Support Programme (India), New Delhi" for the purpose of the said sub-clause for the assessment years 1994-95 to 1996-97 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9485/F. No. 197/170/93-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 1 मार्च, 1994

आयकर

का.आ. 1495—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खण्ड (23-ग) के उपखण्ड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "साउथ सेंट्रल जॉन कल्चरल सेंटर, नागपुर" को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखण्ड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों

से भिन्न तरीकों से इसकी निधि (जेबर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जोकि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9486/फा.सं. 197/5/94-आयकर नि.-I]

शरत चन्द्र, अवसर सचिव

New Delhi, the 1st March, 1994

(INCOME-TAX)

S.O. 1495.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "South Central Zone Cultural Centre, Nagpur" for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.), for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9486/F. No. 197/5/94-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 2 मार्च, 1994

आयकर

का.आ. 1496.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखण्ड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "कस्तूरबा गांधी नेशनल मेमोरियल ट्रस्ट, इन्दौर" को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखण्ड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;

(ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वीच्छिक अंशदान में भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;

(iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जोकि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9488/फा. सं. 197/4/94-आयकर नि.-1]

शरत चन्द्र, अवर सचिव

New Delhi, the 2nd March, 1994

(INCOME-TAX)

S.O. 1496.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Kasturba Gandhi National Memorial Trust, Indore" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9488/F. No. 197/4/94-ITA-1]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 4 मार्च, 1994

(आयकर)

का. आ. 1497.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "आल बंगाल बुद्धिमान युवियन, कलकत्ता" को कर-निर्धारण वर्ष 1993-94 से 1995-96

तक के लिए निम्नलिखित शर्तों के अधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

(i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संवयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;

(ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वीच्छिक अंशदान में भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;

(iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9490/फा. सं. 197/12/94-आयकर नि.-1]

शरत चन्द्र, अवर सचिव

New Delhi, the 4th March, 1994

(INCOME-TAX)

S.O. 1497.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "All Bengal Women's Union, Calcutta" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.), for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9490/F. No. 197/12/94-ITA-1]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 4 मार्च, 1994

(आयकर)

का.आ. 1498.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा "एक्शन फॉर फूड प्रोडक्शन (ए. एफ. पी. आर. ओ.) नई दिल्ली" को कर-निर्धारण वर्ष 1991-92 से 1993-94 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती उपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (ज्वर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9492/(फ.सं. 197/24/94-आयकर नि.-1)]

शरत चन्द्र, अव्वर सचिव

New Delhi, the 4th March, 1994

(INCOME-TAX)

S.O. 1498.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Action for Food Production (AFPRO), New Delhi" for the purpose of the said sub-clause for the assessment years 1991-92 to 1993-94 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in

any one or more of the forms or modes specified in sub-section (5) of Section 11;

- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9492/(F. No. 197/24/94-ITA-I)]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 4 मार्च, 1994

(आयकर)

का.आ. 1499.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा "युग निर्माण योजना ट्रस्ट, मथुरा (उ.प्र.)" को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती उपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (ज्वर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9493/(फ.सं. 197/24/93-आयकर नि.-1)]

शरत चन्द्र, अव्वर सचिव

New Delhi, the 4th March, 1994

(INCOME-TAX)

S.O. 1499.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Yug Nirman Yojana Trust, Mathura (U.P.)" for

the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely:—

- (i) the assessee will apply its income or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9493(F. No. 197/47/93-ITA-1)]

SHARAT CHANDRA, Undtd Secy.

नई दिल्ली, 4 मार्च, 1994

(आयकर)

का.आ. 1500.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "थियोसोफी कम्पनी (इंडिया) प्राइवेट लिमिटेड, बम्बई" को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अधधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती उपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक दंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप से प्राप्त तथा रख-रखाव में स्वैच्छिक अंगदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संग्रह में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे

कारोबार के संबंध में अलग से लेखा-पुस्तिकाएँ नहीं रखी जाती हों।

[अधिसूचना सं. 9494/(फा. सं. 197/194/91-आयकर ति - 1)]

शरत चन्द्र, अवर सचिव

New Delhi, the 4th March, 1994

(INCOME-TAX)

S.O. 1500.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Theosophy Company (India) Private Limited, Bombay" for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above other wise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9494(F. No. 197/194/91-ITA-D)]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 4 मार्च, 1994

(आयकर)

का.आ. 1501.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखण्ड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "आनन्द आश्रम ट्रस्ट, केरल" को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अधधीन रहते हुए उक्त उपखण्ड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती उपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक दंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंगदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जोकि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9495/फा.सं. 197/25/94-आयकर
नि.-I]

शरत चन्द्र, अवर सचिव

New Delhi, the 4th March, 1994

(INCOME-TAX)

S.O. 1501.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Anandashram Trust, Kerala" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above other wise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9495/F. No. 197/25/94-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 18 मार्च, 1994

(आयकर)

का.आ. 1502.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "रिसर्च इन्फर्मेशन सिस्टम फार दी नॉन अलाइन्ड एंड अदर डेवेलोपिंग कंट्रीज (आर आई एस), नई दिल्ली" को कर-निर्धारण वर्ष 1989-90 के लिए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है।

[अधिसूचना सं. 9505/फा.सं. 197/177/93-आयकर
नि.-I]

शरत चन्द्र, अवर सचिव

New Delhi, the 18th March, 1994

(INCOME-TAX)

S.O. 1502.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Research Information System for the Non-Aligned and Other Developing Countries (RIS), New Delhi" for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely :—

Other Developing Countries (RIS), New Delhi" for the purpose of the said sub-clause for the assessment year 1989-90.

[Notification No. 9505/F. No. 197/177/93-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 18 मार्च, 1994

(आयकर)

का.आ. 1503.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "रिसर्च इन्फर्मेशन सिस्टम फार दि नॉन अलाइन्ड एंड अदर डेवेलोपिंग कंट्रीज (आर आई एस), नई दिल्ली" को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्याधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप से प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जोकि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9506/फा.सं. 197/177/93-आयकर
नि.-I]

शरत चन्द्र, अवर सचिव

New Delhi, the 18th March, 1994

(INCOME-TAX)

S.O. 1503.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Research Information System for the Non-Aligned and Other Developing Countries (RIS), New Delhi" for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;

(ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;

(iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9506/F. No. 197/177/93-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 21 मार्च, 1994

(आयकर)

का.आ. 1504.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “इंडियन कौमिल फार रिसर्च आन् इन्टरनेशनल इकोनामिक रिलेशन्स, नई दिल्ली को कर-निर्धारण वर्ष 1995-96 तक के लिए निम्नलिखित शर्तों के अध्याधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिणी इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिणी ऊपर उल्लिखित कर-निर्धारण वर्षों में संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिणी के उद्देश्यों के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हो।

[अधिसूचना सं. 9510/फा.स. 197/29/94-आयकर-नि-1]

शरत चन्द्र, अवसर सचिव

New Delhi, the 21st March, 1994

(INCOME-TAX)

S.O. 1504.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “Indian Council for Research on International Economic Relations, New Delhi” for the purpose of the said sub-clause for the assessment year 1995-96 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9510/F. No. 197/29/94-ITA-II]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 24 मार्च, 1994

(आयकर)

का.आ. 1505.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “पेन्टर फार साईन्स एंड एन्वायरमेंट नई दिल्ली” की कर-निर्धारण वर्ष 1994-95 में 1996-97 तक के लिए निम्नलिखित शर्तों के अध्याधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिणी इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिणी ऊपर उल्लिखित कर-निर्धारण वर्षों में संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिणी के उद्देश्यों

की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हैं।

[अधिसूचना सं. 9511/फा.सं. 197/21/94-आयकर नि-1]

शरत चन्द्र, अवर सचिव

New Delhi, the 24th March, 1994

(INCOME-TAX)

S.O. 1505.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Centre for Science and Environment, New Delhi" for the purpose of the said sub-clause for the assessment years 1994-95 to 1996-97 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9511/F. No. 197/21/94-ITA-I]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 29 मार्च, 1994

(आयकर)

का.आ. 1506.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खण्ड (23-ग) के उपखंड (IV) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा ("एम.के. जिन्दल ट्रस्ट, बंगलूर को कर-निर्धारण वर्ष 1994-95 से 1996-97 तक के लिए निम्नलिखित शर्तों के अधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिता इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिता ऊपर उल्लिखित कर-निर्धारण वर्षों में संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जैवर-जवाहिरान, फर्नीचर आदि के रूप में प्राप्त तथा रखरखाव में स्वीच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;

(iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिता के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा पुस्तिकाएं नहीं रखी जाती हैं।

[अधिसूचना सं. 9514/फा.सं. 197/30/94-आयकर नि-1]

शरत चन्द्र, अवर सचिव

New Delhi, the 29th March, 1994

(INCOME-TAX)

S.O. 1506.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "S. J. Jindal Trust, Bangalore" for the purpose of the said sub-clause for the assessment years 1994-95 to 1996-97 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9514/F. No. 197/30/94-ITA-I]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 29 मार्च, 1994

(आयकर)

का.आ. 1507.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "द नेशनल फाउण्डेशन फॉर टीचर्स वेलफेयर, नई दिल्ली" को कर-निर्धारण वर्ष 1985-86 से 1989-90 तक के लिए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है।

[अधिसूचना सं. 9515/फा.सं. 197/2/87-आयकर नि-1]

शरत चन्द्र, अवर सचिव

New Delhi, the 29th March, 1994

(INCOME-TAX)

S.O. 1507.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "The National Foundation for Teacher's Welfare, New Delhi" for the purpose of the said sub-clause for the assessment years 1985-86 to 1989-90.

[Notification No. 9515/F. No. 197/2/87-ITA-I]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 29 मार्च, 1994

(आयकर)

का. आ. 1508:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खण्ड (23-ग) के उप-खण्ड (IV) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “द नेशनल फाउण्डेशन फॉर टीचर्स वेल्फेयर, नई दिल्ली” को कर-निर्धारण वर्ष 1990-91 से 1992-93 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखण्ड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उप-धारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वेच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा।
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जोकि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9516/(फा.सं. 197/2/87-आयकर नि-I)]

शरत चन्द्र, अवर सचिव

New Delhi, the 29th March, 1994

(INCOME-TAX)

S.O. 1508.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “The National Foundation for Teacher's Welfare, New Delhi” for the purpose of the said sub-clause for the assessment years 1990-91 to 1992-93 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless

the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9516/(F. No. 197/2/87-ITA-I)]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 29 मार्च, 1994

(आयकर)

का.आ. 1509:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खण्ड (23-ग) उपखण्ड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “प्रदर्शनी सोसाइटी, हैदराबाद” को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखण्ड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वेच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं 9517/(फा.सं. 197/33/94-आयकर नि-1)]

शरत चन्द्र, अवर सचिव

New Delhi, the 29th March, 1994

(INCOME-TAX)

S.O. 1509.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “Exhibition Society, Hyderabad” for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for

any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;

- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9517/(F. No. 197/133/94-ITA-I)]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 29 मार्च, 1994

(आयकर)

का.आ. 1510.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खण्ड (23-ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “राष्ट्रीय अन्ध संगठन, कर्नाटक शाखा, बंगलूर” को कर-निर्धारण वर्ष 1992-93 से 1994-95 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9518/(फा. सं. 197/39/94-आयकर-नि-I)]

शरत चन्द्र, अवर सचिव

New Delhi, the 29th March, 1994

(INCOME-TAX)

S.O. 1510.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “The National Association for the Blind, Karnataka Branch, Bangalore” for the purpose of the said sub-clause for the assessment years 1992-93 to 1994-95 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;

- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;

- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9518/(F. No. 197/39/94-ITA-I)]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 29 मार्च, 1994

(आयकर)

का.आ. 1511:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “गुजरात इकोलोजिकल एजुकेशन एंड रिसर्च फाउंडेशन, गांधीनगर को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9519/(फा. सं. 197/44/94-आयकर-नि-I)]

शरत चन्द्र, अवर सचिव

New Delhi, the 29th March, 1994

(INCOME-TAX)

S.O. 1511.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Gujarat Ecological Education & Research (GEEK) Foundation, Gandhi Nagar" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9519/F. No. 197/44/94-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 29 मार्च, 1994

(आयकर)

का.आ. 1512.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एनद्द्वारा "भारतीय स्वैच्छिक स्वास्थ्य संघन, नई दिल्ली" को कर-निर्धारण वर्ष 1992-93 से 1994-95 तक के लिए निम्नलिखित शर्तों के अधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अन्वयनया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती उपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसे आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिनाम के रूप में हो जब तक कि ऐसा कारोबार - - - के उद्देश्यों की प्राप्ति के

लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएँ नहीं रखी जाती हों।

[अधिसूचना सं. 9521/फा. सं. 197/32/94-आयकर-नि-1]

शरद चन्द्र, अवर सचिव

New Delhi, the 29th March, 1994

(INCOME-TAX)

S.O. 1512.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Voluntary Health Association of India, New Delhi" for the purpose of the said sub-clause for the assessment years 1992-93 to 1994-95 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9521/F. No. 197/32/94-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 29 मार्च, 1994

(आयकर)

का. आ. 1513.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एनद्द्वारा "जमनालाल बजाज फाउंडेशन, नई दिल्ली" को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्न-लिखित शर्तों के अधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा, अन्वयनया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती उपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9522/फा. सं. 197/36/94-आयकर (नि-I)]

शरत चन्द्र, अवर सचिव

New Delhi, the 29th March, 1994

(INCOME-TAX)

S.O. 1513.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Jannalal Bajaj Foundation, New Delhi" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9522/(F. No. 197/36/94-ITA-I)]

SHARAT CHANDRA, Under Secy

नई दिल्ली, 29 मार्च, 1994

(आयकर)

का.आ. 1514 .—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्द्वारा "मोबाइल क्रेचस फॉर वर्किंग मदर्स चिल्ड्रन, नई दिल्ली" को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अधधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों

तथा इन्हें जमा से इसकी निधि (जेबर-जवाहिरात, फर्निचर आदि के रूप में प्राप्त तथा रख-रखाव में खर्चिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;

- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9523/फा. सं. 197/27/94-आयकर नि-I]

शरत चन्द्र, अवर सचिव

New Delhi, the 29th March, 1994

(INCOME-TAX)

S.O. 1514.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Mobile Creches for Working Mother's Children, New Delhi" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely :—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9523/(F. No. 197/27/94-ITA-I)]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 12 अप्रैल, 1994

(आयकर)

का.आ. 1515 .—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्द्वारा "मोबाइटी ऑफ सिस्टर्स ऑफ चैरिटी ऑफ सेंट्रल वी. कैपीटलियों एंड वी. जेरोमा, कलकत्ता" को कर-निर्धारण वर्ष 1992-93 से 1994-95 तक के लिए निम्नलिखित शर्तों के अधधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात् :—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;

- (ii) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9530 (फा. सं. 197/96/93-आयकर नि-1)]

शरत चन्द्र, अवर सचिव

New Delhi, the 12th April, 1994

(INCOME-TAX)

S.O. 1515.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Society of Sisters of Charity of Saint B. Capitanio and V. Gerosa, Calcutta" for the purpose of the said sub-clause for the assessment years 1992-93 to 1994-95 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9530 (F. No. 197/96/93-ITA-I)]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 19 अप्रैल, 1994

(आयकर)

का.आ. 1516:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खण्ड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "आरोविने फाउण्डेशन, आरोविने, तमिलनाडु को कर-निर्धारण वर्ष 1991-92 से 1993-94 तक के

लिए निम्नलिखित शर्तों के अध्वक्षित रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती ऊपर उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जेवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जोकि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9535 (फा. सं. 197/174/93 आयकर नि. I)]

शरत चन्द्र, अवर सचिव

New Delhi, the 19th April, 1994

(INCOME-TAX)

S.O. 1516.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Auroville Foundation, Auroville, Tamil Nadu" for the purpose of the said sub-clause for the assessment years 1991-92 to 1993-94 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9535 (F. No. 197/174/93-ITA-I)]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 10 मई, 1994

(आयकर)

का.आ. 1517:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार

एतद्वारा (स्पैस्टिक्स सोसाइटी ऑफ ईस्टर्न इंडिया, कलकत्ता" को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है;
- (ii) कर-निर्धारिती अपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9539/फा.सं. 197/47/94-आयकर
नि.-I]

शरत चन्द्र, अवर सचिव

New Delhi, the 10th May, 1994

(INCOME-TAX)

S.O. 1517.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Spastics Society of Eastern India, Calcutta" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9539/F. No. 197/47/94-ITA-I]

SHARAT CHANDRA, Under Secy.

नई दिल्ली, 10 मई, 1994

(आयकर)

का.आ. 1518.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23ग) के उपखंड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा "इण्डिया इंटरनेशनल टेक्सटाइल मशीनरी एक्जी-बिशन सोसाइटी, बंबई" को कर-निर्धारण वर्ष 1993-94 से 1995-96 तक के लिए निम्नलिखित शर्तों के अध्वधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (i) कर-निर्धारिती इसकी आय का इस्तेमाल अथवा इसकी आय का इस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है ;
- (ii) कर-निर्धारिती अपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जवर-जवाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (iii) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9540/फा.सं. 197/52/94-आयकर
नि.-I]

शरत चन्द्र, अवर सचिव

New Delhi, the 10th May, 1994

(INCOME-TAX)

S.O. 1518.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "India International Textile Machinery Exhibitions Society, Bombay" for the purpose of the said sub-clause for the assessment years 1993-94 to 1995-96 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;
- (ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;

(iii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9540/F. No. 197/52/94-ITA-I]
SHARAT CHANDRA, Under Secy.

नई दिल्ली, 10 मई, 1994

(आयकर)

का.आ. 1519:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (23-ग) के उपखंड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा “इन्दिरा गांधी नेशनल सेन्टर वि आर्ट्स, नई दिल्ली” को कर-निर्धारण वर्ष 1995-96 से 1997-98 तक के लिए निम्नलिखित शर्तों के अधीन रहते हुए उक्त उपखंड के प्रयोजनार्थ अधिसूचित करती है, अर्थात्:—

- (1) कर-निर्धारिती इसकी आय का हस्तेमाल अथवा इसकी आय का हस्तेमाल करने के लिए इसका संचयन पूर्णतया तथा अनन्यतया उन उद्देश्यों के लिए करेगा, जिनके लिए इसकी स्थापना की गई है।
- (2) कर-निर्धारिती ऊपर-उल्लिखित कर-निर्धारण वर्षों से संगत पूर्ववर्ती वर्षों की किसी भी अवधि के दौरान धारा 11 की उपधारा (5) में विनिर्दिष्ट किसी एक अथवा एक से अधिक ढंग अथवा तरीकों से भिन्न तरीकों से इसकी निधि (जवर-जबाहिरात, फर्नीचर आदि के रूप में प्राप्त तथा रख-रखाव में स्वैच्छिक अंशदान से भिन्न) का निवेश नहीं करेगा अथवा उसे जमा नहीं करवा सकेगा;
- (3) यह अधिसूचना किसी ऐसी आय के संबंध में लागू नहीं होगी, जो कि कारोबार से प्राप्त लाभ तथा अभिलाभ के रूप में हो जब तक कि ऐसा कारोबार उक्त कर-निर्धारिती के उद्देश्यों की प्राप्ति के लिए प्रासंगिक नहीं हो तथा ऐसे कारोबार के संबंध में अलग से लेखा-पुस्तिकाएं नहीं रखी जाती हों।

[अधिसूचना सं. 9541/फा.सं. 197/183/93-आयकर
नि.-1]

शरत चन्द्र, अवर सचिव

New Delhi, the 10th May, 1994

(INCOME-TAX)

S.O. 1519.—In exercise of the powers conferred by sub-clause (iv) of clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “Indira Gandhi National Centre for the Arts, New Delhi” for the purpose of the said sub-clause for the assessment years 1995-96 to 1997-98 subject to the following conditions, namely:—

- (i) the assessee will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established;

(ii) the assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;

(ii) this notification will not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

[Notification No. 9541/F. No. 197/183/93-ITA-I]
SHARAT CHANDRA, Under Secy.

आदेश

नई दिल्ली, 31 मई, 1994

स्टाम्प

का.आ. 1520:—भारतीय स्टाम्प अधिनियम, 1899 (1899 का 2) की धारा 9 की उपधारा (1) के खण्ड (क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा उस शुल्क को माफ करती है जो भारत के पर्यटन विस्त निगम लि. नई दिल्ली द्वारा प्रोमिजरी नोटों के रूप में जारी किए जाने वाले पचास करोड़ रुपये मूल्य के 17 प्रतिशत (कराधेय) सुरक्षित विमोच्य गैर-परिवर्तनीय (श्रृंखला एम.बी.-II) बांडों पर प्रभावी है।

[सं. 12/94-स्टाम्प-फा.स. 33/33/93-वि०क०]

आत्मा राम, अवर सचिव

ORDER

New Delhi, the 31st May, 1994

STAMP

S.O. 1520.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby remits the duty with which the 17 per cent (Taxable) secured Redeemable Non-convertible (series MB-II) Bonds in the nature of promissory notes of the value of rupees fifty crores only to be issued by Tourism Finance Corporation of India Limited, New Delhi are chargeable under the said Act.

[No. 12/94-Stamp-F. No. 33/33/93-ST.]

ATMA RAM, Under Secy.

राजस्व विभाग

केन्द्रीय प्रत्यक्ष कर बोर्ड

नई दिल्ली, 8 जून, 1994

का.आ. 1521:—आयकर अधिनियम, 1961 की धारा 32-क की उपधारा (2) के खंड (ग) में प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा मैसर्स नाइजेल शिपयार्ड कम्पनी लि., प्रथम तल, माल विबडम बिल्डिंग वास्को डी गामा, गोवा द्वारा समुद्र में चलाए जाने वाले जहाजों की मरम्मत संबंधी कारोबार को उक्त अधिनियम के प्रयोजनार्थ अनुमोदित करती है।

[अधिसूचना सं. 9556/फा.सं. 202/9/93-आयकर

नि.-2]

अजय कुमार, अवर सचिव

(Central Board of Direct Taxes)

New Delhi, the 8th June, 1994

S.O. 1521.—In exercise of the powers conferred by clause (c) of sub-section (2) of section 32A, of the Income-tax Act, 1961, the Central Government hereby approves the business of repairs to ocean going vessels carried on by M/s. Nigel Shipyard Company Limited, 1st Floor, Malquides Building, Vasco De Gama, Goa for the purposes of the said Act.

[Notification No. 9556/(F. No. 202/9/93-ITA.II)]
AJAY KUMAR, Under Secy.

(आर्थिक कार्य विभाग)

(बैंकिंग प्रभाग)

नई दिल्ली, 14 जून, 1994

का.आ. 1522.—रुण औद्योगिक कम्पनी (विशेष उपबंध) अधिनियम, 1985 की धारा 6 के साथ पठित धारा 4 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा श्री आर.आर. गुप्ता को दिनांक 16 जून, 1994 से 15 जुलाई, 1994 तक की अवधि के लिए औद्योगिक एवं वित्तीय पुनर्निर्माण बोर्ड के अध्यक्ष के रूप में पुनः नियुक्त करती है।

[सं. 7/2/94-बी.ओ.-I]

एम.एस. सीतारामन, अवसर सचिव

(Department of Economic Affairs)

(Banking Division)

New Delhi, the 14th June, 1994

S.O. 1522.—In exercise of the powers conferred by section 4 read with section 6 of the Sick Industries (Special Provisions) Act, 1985, the Central Government hereby re-apoints Shri R. R. Gupta, as the Chairman of the Board for Industrial and Financial Reconstruction for the period from 16th June, 1994 and upto 15th July, 1994.

[No. 7/2/94-B.O.I.]

M. S. SEETHARAMAN, Under Secy.

वाणिज्य मंत्रालय

(विदेश व्यापार महानिदेशालय)

नई दिल्ली, 7 जून, 1994

का.आ. 1523.—मै. एम बी आर एक्सपोर्ट्स, मद्रास को 12,45,00,000/- रुपये (43,43,500 अमरीकी डॉलर) के निर्यात आभार वाले 9,33,75,000/- रुपये (32,58,026 अमरीकी डॉलर) के लागत बीमा भाड़ा मूल्य के लिए एक अग्रिम लाइसेंस सं. पी/एल/2050098 दिनांक 26-2-93 और डीईईसी बुक सं. 023874 दिनांक

26-3-93 (आयात और निर्यात) मंजूर किया गया था, जिसकी वैधता अवधि लाइसेंस जारी करने की तारीख से 12 महीने थी। अब फार्म ने आयात के प्रयोजन हेतु अग्रिम लाइसेंस की दूसरी प्रति इस आधार पर प्रदान करने के लिए आवेदन किया है कि अग्रिम लाइसेंस सं. पी/एल/2050098 दिनांक 26-2-93 खो गया/गुम हो गया है। फार्म ने आवश्यक हलफनामा प्रस्तुत किया है जिसके अनुसार पूर्वोक्त अग्रिम लाइसेंस को सीमाशुल्क हाउस मद्रास से पंजीकृत कराया गया था और अंशतः इस्तेमाल किया गया था। हलफनामों में इस आशय की एक घोषणा भी समाविष्ट की गई है कि उक्त लाइसेंस का बाद में पता चलने पर या उसके मिलने पर उसे निर्गम प्राधिकारी को लौटा दिया जाएगा।

2. इस बात से संतुष्ट होने पर कि मूल अग्रिम लाइसेंस सं. पी/एल/2050098, दिनांक 26-2-93 खो गया है, अधोहस्ताक्षरी विदेश व्यापार (विकास और विनियमन) अधिनियम, 1992 की धारा 9 की उपधारा (4) में प्रदत्त शक्तियों का प्रयोग करते हुए मूल अग्रिम लाइसेंस सं. पी/एल/2050098, दिनांक 26-2-93 को एतद्वारा निरस्त करते हैं और निर्देश देते हैं कि आवेदक को अग्रिम लाइसेंस की दूसरी प्रति जारी की जाए।

[फा.सं. 01/82/40/1354/एम 93/डीईएस-6/431]

एम.एल. भूटानी, उप महानिदेशक, विदेश व्यापार
रुते महानिदेशक, विदेश व्यापार

MINISTRY OF COMMERCE

(Office of the Director General of Foreign Trade)

New Delhi, the 7th June, 1994

S.O. 1523.—M/s. MVR Exports, Madras were granted an Advance Licence No. P/L/2050098, dt. 26-2-93 & DEEC BOOK No. 023874 dt. 26-2-93 (I & E) for a cif value of Rs. 9,33,75,000 (Us \$ 32,58,026) with an Export Obligation of Rs. 12,45,00,000 (Us \$ 43,43,500) with a validity of 12 months from the date of issue of the licence. Now the firm has applied for grant of duplicate Advance Licence for import purpose on the ground that Advance Licence No. P/L/2050098, dt. 26-2-93 have been lost/misplaced. The firm have furnished necessary affidavit according to which the aforesaid Advance Licence was registered with Customs House, Madras and utilized partly. A declaration has also been incorporated in the affidavit to the effect that if the said licence is traced or found later on it will be returned to the issuing authority.

2. On being satisfied that the original Advance Licence No. P/L/2050098 dt. 26-2-93 have been lost the undersigned in exercise of the powers conferred in sub-clause (4) of clause 9 of the Foreign Trade (Development & Regulation) Act, 1992 hereby cancel the original Advance Licence No. P/L/2050098, dt. 26-2-93 and directed that duplicate Advance Licence should be issued to the applicant.

[File No. 01/82/40/1354/AM93/DES-VI/431]

M. L. BHUTANI Dy. Director General of
Foreign Trade
For Director General of Foreign Trade

पैट्रोलियम और प्राकृतिक गैस मंत्रालय
नई दिल्ली, 24 जून, 1994

MINISTRY OF PETROLEUM & NATURAL GAS

New Delhi, the 24th June, 1994

का.आ. 1524 —केन्द्रीय सरकार ने पैट्रोलियम और खनिज पादप्लावन (भूमि में उपयोग के अधिकार का अर्जन) अधिनियम, 1962 (1962 का 50) की धारा 3 की उपधारा (1) के अधीन जारी की गई और भारत के राजपत्र भाग 2 खण्ड 3, उपखण्ड (ii), हिन्दी पाठ पृष्ठ 2648 और पृष्ठ सं. 2649 पर, में प्रकाशित भारत सरकार के पैट्रोलियम और प्राकृतिक गैस मंत्रालय की अधिसूचना सं. का.आ. 1739 और 1740 तारीख 14 अगस्त 1993 द्वारा उस अधिसूचना से संलग्न अनुसूची में वर्णित भूमि का अर्जन करने के अपने आशय की सूचना दी थी,

और केन्द्रीय सरकार की जानकारी में यह लाया गया है कि राजपत्र में प्रकाशित उक्त अधिसूचना में मुद्रण प्रकृति की कुछ गलतियाँ हैं।

अतः, अब, केन्द्रीय सरकार उक्त अधिनियम की धारा 3 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, उक्त अधिसूचना से संलग्न अनुसूची में निम्नलिखित संशोधन करती है :—

का.आ. 1739, पृष्ठ संख्या 2648 पर अनुसूची में, गांव का नाम के नीचे स्तम्भ (1) में "पणजी" के स्थान पर "पोयजे" और स्तम्भ (2) में "खसरा नं." के स्थान पर "ब्लाक नं. (गट नं.)" पढ़ें।

का.आ. 1740 पृष्ठ संख्या 2649 पर अनुसूची में, गांव का नाम के नीचे स्तम्भ (1) में "पणजी" के स्थान पर "पोयजे" और स्तम्भ (2) में "खसरा नं." के स्थान पर "ब्लाक नं. (गट नं.)" पढ़ें।

ऐसी भूमि में जिसकी बाबत उपरोक्त संशोधन जारी किया गया है हितबद्ध कोई व्यक्ति उस तारीख से, जिसको इस अधिसूचना की प्रतियाँ साधारण जनता को उपलब्ध करा दी जाती हैं, इक्कीस दिन के भीतर उक्त अधिनियम की धारा 5 की उपधारा (1) के निबंधनों के अनुसार उक्त भूमि के सम्पूर्ण या किसी भाग के या उक्त ऐसी या इस पर किसी अधिकार के अर्जित किए जाने के संबंध में आक्षेप, श्री एम.बी. चिटणीस, सक्षम अधिकारी, मुम्बई-पुणे पादप लाईन परियोजना, हिन्दुस्तान पैट्रोलियम कॉर्पोरेशन लिमिटेड, राय बहादुर मिल रोड, पुणे-411001 को कर सकेगा।

स्पष्टीकरण : इस अधिसूचना के द्वारा संशोधन के द्वारा संशोधित भूमियों और अन्य विशिष्टियों की बाबत ही उक्त अधिनियम की धारा 5 की उपधारा (1) के निबंधनों के अनुसार इक्कीस दिन की उक्त अवधि उस तारीख से आरम्भ होती है जिसको यह अधिसूचना राजपत्र में प्रकाशन के पश्चात् जनता को उपलब्ध करा दी जाती है।

S.O. 1524.—Whereas by the notification of the Government of India in the Ministry of Petroleum and Natural Gas No. S.O. 1739 and 1740, dated the 14th August, 1993, published in the Gazette of India, Part II, Section 3, Sub-section (ii), at pages 2649, issued under Sub-section (1) of Section 3 of the Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government gave notice of its intention to acquire the land specified in the Schedule appended to those notifications;

And, whereas, it has been brought to the notice of the Central Government that certain errors have occurred in the said notification;

Now, therefore, in exercise of the powers conferred by Sub-section (1) of Section 3 of the said Act, the Central Government hereby amends the Schedules appended to those notifications as follows :—

In No. S.O., 1739, at page 2649, in the Schedule, in column 2, for the words "Khasra No." read "Block No. (Gat No.)", in No. S.O. 1740, at page 2649, in the Schedule, in column 2, for the words "Khasra No." read "Block No. (Gat No.)";

Any person interested in any land in respect of which the above amendment has been issued, may within twenty one days from the date on which the copies of this notification are made available to the general public, object to the acquisition of the whole or any part of the said land or any right in or over such land in terms of Sub-section (1) of Section 5 of the said Act to Shri M.V. Chitnis, Competent Authority, Bombay Pune Pipeline Project, Hindustan Petroleum Corporation Depot, Rai Bahadur Mill Road, Pune-411 001.

Explanation : In respect of the lands, and other particulars amended through this notification, the period of twenty one days in terms of Sub-section (1) of Section 5 of the said Act, starts running from the date the notification is made available to the public after its publication in the Official Gazette.

**स्वास्थ्य और परिवार कल्याण मंत्रालय
(स्वास्थ्य विभाग)**

नई दिल्ली, 27 अप्रैल, 1994

का.आ. 1525.—भारतीय आयुर्विज्ञान परिषद् अधिनियम, 1956 (1956 का 102) की धारा 20 की उप-धारा (1) के अनुसरण में, केन्द्रीय सरकार एतद्वारा डा. एच.बी. राजशेखर को स्नातकोत्तर चिकित्सा शिक्षा समिति का सदस्य मनोनीत करती है तथा भारत सरकार, स्वास्थ्य और परिवार कल्याण मंत्रालय की 17 अक्टूबर, 1991 की अधिसूचना संख्या बी. 11013/18/89-एम.ई. (पी)/एम.ई. (यू.जी.) में निम्नलिखित संशोधन करती है, नामतः:

उक्त अधिसूचना में क्रम संख्या-1 के सामने की प्रविष्टियों के स्थान पर निम्नलिखित प्रविष्टियां प्रतिस्थापित होंगी, नामतः:

“डा. एच.बी. राजशेखर,
प्रधानाचार्य,
जे.एल.एन. मेडिकल कालेज,
बेलगाम, कर्नाटक

[सं. बी. 11019/2/94-एम.ई. (यू.जी.)]
एस.के. मिश्रा, डेस्क अधिकारी

MINISTRY OF HEALTH AND FAMILY WELFARE
(Department of Health)
New Delhi, the 27th April, 1994

S.O. 1525.—In pursuance of Sub-section (1) of Section 20 of the Indian Medical Council Act, 1956 (102 of 1956), the Central Government hereby nominates Dr. H. B. Rajsekhar as the member to the Post Graduate Medical Education Committee and makes the following amendments in the Notification of the Government of India in the Ministry of Health and Family Welfare vide Notification No. V. 11013/18/89-ME(P) ME(UG) dated 17th October 1991 namely :—

In the said Notification, against serial No. 1 for the entries, the following entries shall be substituted, namely :

“Dr. H.B. Rajsekhar
Principal,
J.L.N. Medical College,
Belgaum, Karnataka”.

[No. V. 11019/2/94-ME(UG)]
S. K. MISHRA, Desk Officer

आदेश

नई दिल्ली, 7 जून, 1994

का.आ. 1526.—पाकिस्तान में कराची, सिन्ध और पंजाब विश्वविद्यालयों द्वारा प्रदान की गई एम.बी.बी.एस. की आयुर्विज्ञान अर्हता भारतीय आयुर्विज्ञान परिषद् अधिनियम, 1956 (1956 का 102) के प्रयोजनार्थ एक मान्यता प्राप्त आयुर्विज्ञान अर्हता है।

और निम्नलिखित व्यक्ति, जिनके पास उक्त अर्हताएं हैं, इस समय उनके नामों के सामने उल्लिखित भारत के अस्पतालों में अध्ययन, अनुसंधान या पूर्व कार्य में संलग्न हैं, व्यक्तिगत लाभ के लिए नहीं :

1. डा. दिलीप कुमार मत्ता गोकुल दास अस्पताल और अनुसंधान केन्द्र, 11, डा. सरज प्रसाद मार्ग, इन्दौर

2. डा. धर्मन लुहाना मैडिसन फार आल, 31, जुहु समीप, जुहु बसोवा लिंक रोड, मुम्बई-400 058
3. डा. शाहदेव बंकवानी जाइंट्स ग्रुप आफ वाशी, जे. एम. शुक्ल प्लॉट 17, लेन एक, सैक्टर-8, वाशी, न्यू बाम्बे।
4. डा. प्रेम कुमार न्यू बाम्बे सिंधी पंचायत ट्रस्ट, (मूलेलाल मन्दिर), प्लॉट नं. 7, सैक्टर-9 ए, वाशी, न्यू बाम्बे।
5. डा. प्रभुलाल राठी चाइल्ड हेल्थ सेंटरल, ए/303, डाक्टर हाउस, परिमल क्रानिंग एलिस ब्रिज के नजदीक, अहमदाबाद-380006
6. डा. भजनलाल एन. भोजवानी जनता मैटर्निटी होम एंड हास्पिटल, जरी पटका, नागपुर-440014
7. डा. बी.पी. गोस्वामी श्री माकुंवा मेडिकल चैरिटेबल ट्रस्ट, श्री लिमानी हरजी लाल जी एंड संस हास्पिटल, पोस्ट आफिस माकुंवा, भुज-कूच
8. डा. देवदास जेसवानी सन्तोपी अस्पताल, बी-276, वैशाली नगर, जयपुर
9. डा. पोहवान धर्मपाल केवलराम जी, चनराय हास्पिटल, दादो मोरवाई हिंगोरानी मार्ग, उल्हास नगर-421003
10. डा. नारायण दास मलानी स्वामी तूनराम चैरिटेबल ट्रस्ट, ई-175, महावीर कसरत-शाला के सामने कुबेर नगर (करणवती), अहमदाबाद-382340
11. डा. विनय दाम रोटरी क्लब आफ न्यू बाम्बे, रोटरी सेंटर, सैक्टर-6, वाशी, न्यू बाम्बे।
12. डा. गोविन्द राम लहानी मेहता चैरिटेबल अस्पताल, रामपुर रोड, हलद्वानी, जिला नैनीताल (उ.प्र.)

13. सुखीजा पिरभूमल लायन्स क्लब आफ इन्दौर,
लायन्स डेन, 207 ज्योरा
कम्पाउण्ड, इन्दौर-452001
14. डा. कन्जानी मुरलीधर दीप अस्पताल,
खातीपुरा रोड, बोटवारा,
जयपुर (राजस्थान)।
15. डा. सी.जी. धर्मा संचति इंस्टीट्यूट फार आर्थो-
पैडिक्स एंड रिहैबिलिटेशन,
16, शिवाजी नगर,
पुणे-411005

अतः केन्द्रीय सरकार उक्त अधिनियम की धारा 14 की
उपधारा (1) के खंड (ग) के अनुसरण में:

- (i) इस आदेश के राजपत्र में प्रकाशन की तारीख से
एक वर्ष की अवधि को; या
- (ii) इस अवधि को, जिसके दौरान ऊपर उल्लिखित
डाक्टर अपने नामों के सामने उल्लिखित अस्पतालों
से संलग्न रहे हैं, इन दोनों में से जो भी कम
हो, ऐसी अवधि के रूप में विनिर्दिष्ट करती
हैं जिसके लिए उक्त डाक्टरों द्वारा चिकित्सा
प्रेक्टिस सीमित होगी।

[सं. बी. 11025/35/90-एम.ई. (यू.जी.)]
एस.के. मिश्रा, डेस्क अधिकारी

ORDER

New Delhi, the 7th June, 1994

S.O. 1526.—Whereas medical qualification of MBBS granted
by the Universities of Karachi, Sindh and Punjab in Pakistan
is a recognised medical qualification for the purpose of
Indian Medical Council Act, 1956 (102 of 1956).

And where as the following persons who possess the said
qualification are at present attached to hospitals in India
mentioned against their names for teaching, research or
charitable work and not for personal gain:

1. Dr. Dilip Kumar Matta Gokuldas Hospital &
Research Centre,
11, Dr. Sarju Prasad Marg,
Indore.
2. Dr. Dharmoon Luhana Medicine for all
31, Juhu Sameep,
Juhu Versova Link Road,
Bombay-400058.
3. Dr. Shahdev Vankwani Giants Group of Vashi J.M.
Shukla,
Plot 17, Lane F.,
Sector-8, Vashi,
New Bombay.
4. Dr. Prem Kumar New Bombay Sindh
Panchayat Trust
(Jhulelal Temple),
Plot No. 7, Sector 9-A,
Vashi, New Bombay.
5. Dr. Pirbhu Lal Rathi Child Health Central
A/303, Doctor House,
Near Parimal Crossing
Ellisbridge,
Ahmedabad-380006.

6. Dr. Bhajanlal N. Bhojwani Janta Maternity Home and
Hospital, Jaripatka,
Nagpur-440014.
7. Dr. B.P. Goswami Shri Munkuva Medical
Charitable Trust, Shree
Limani Harjilaji & Sons
Hospital,
P.O. Mankuva,
Bhuj-Kutch.
8. Dr. Devdas Jaswani Santoshi Hospital, B-276,
Vaishali Nagar, Jaipur
9. Dr. Pohwani Dharampal Kewalram G. Chanrai
Hospital,
Dadi Morbai Hingorani
Marg, Ulhasnagar-421003.
10. Dr. Narain Das Malani Swami Teonram Charitable
Trust, E-175, Mahavir
Kusrat-Shala Opp.,
Kubennagar, (Karnavati),
Ahmedabad-382340.
11. Dr. Vishan Das Rotary Club of New Bombay,
Rotary Centre,
Sector-6,
Vashi, New Bombay.
12. Dr. Gobindram Lahano Mehta Charitable Hospital,
Rampur Road, Halwani,
Distt., Nainital (U.P.).
13. Dr. Makhija Pirbhomal Lions Club of Indore, Lions
Den, 207, Jeora Compound,
Indore-452001.
14. Dr. Kanjani Murlidhar Deep Hospital,
Khatipura Road,
Jhotwara, Jaipur (Rajasthan).
15. Dr. C.G. Dharma Sanchati Institute for
Orthopaedics &
Rehabilitation,
16, Shivaji Nagar,
Pune-411005.

Now, therefore, in pursuance of clause (c) of Sub-
section (1) of section 14 of the said Act, the Central Go-
vernment hereby specifies:

- (1) the period of one year from the date of publication
of this order in the Official Gazette; or
- (2) the period during which the above mentioned
doctors are attached to the hospitals mentioned
against their names whichever is shorter, as the
period for which the medical practice by the
said doctors shall be limited.

[No. V-11025/35/90-ME (UG)]

S.K. MISHRA, Desk Officer

नई दिल्ली, 8 जून, 1994

का.आ. 1527 :—होमियोपैथी केन्द्रीय परिषद् अधि-
नियम, 1973 (1973 का 59) की धारा 3 की उपधारा
(1) के खंड (ख) के उपबंधों के अनुसरण में नीचे दो गई
तालिका के कालम 1 में उल्लिखित व्यक्तियों को कालम
(2) में उल्लिखित विश्वविद्यालयों में से निर्वाचित किया
गया है।

अब, इसलिए उक्त अधिनियम की धारा 3 की उप धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा भारत सरकार, स्वास्थ्य और परिवार नियोजन मंत्रालय, स्वास्थ्य विभाग की 6 अगस्त, 1974 की का.आ. 482 (ई) के तहत प्रकाशित अधिसूचना में निम्नलिखित संशोधन करती है, अर्थात् :—

उक्त अधिसूचना में दी गई तालिका के क्रम सं. 6 और क्रम सं. 19 तथा उनसे संबंधित प्रविष्टियों के स्थान पर निम्नलिखित प्रविष्टियाँ रखी जाएंगी, अर्थात् :—

1	2
“6. डा. रवि एम. नायर अरामम, कलाडी, करामना (पो.) तिरुवनन्तपुरम-2	केरल विश्वविद्यालय
19. डा. जे.एस. ससुनूर प्रोफेसर आफ फार्मसी एंड मेटेरिया मेडिका एल.ई.ए. होमियोपैथिक कालेज, धारवाड़, कर्नाटक राज्य	कर्नाटक विश्वविद्यालय”

[सं. वी-26018/15/87-होम्यो. (सी.सी.एच.)]
बी.सी. मेहता, डेस्क अधिकारी (होमियो)

पाव टिप्पणी :— मूल अधिसूचना 6 अगस्त, 1974 के का.आ. 482 (ई) के तहत प्रकाशित हुई थी और उसमें बाद में 22 अक्तूबर, 1990 के का.आ. सं. 818 (ई) तथा 6 फरवरी, 1991 के का.आ.सं. 75 (ई) के द्वारा संशोधन किया गया था।

New Delhi, the 7th June, 1994

S.O. 1527.—Whereas in pursuance of the provisions of clause (b) of sub-section (1) of section 3 of the Homoeopathy Central Council Act, 1973 (59 of 1973) the persons mentioned in column (1) of the Table below have been elected from amongst the Universities mentioned in column (2).

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 3 of the said Act, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Health and Family Planning, Department of Health published vide S.O. 482(E) dated 6th August, 1974, namely :—

In the Table to the said notification, for serial No. 6 and Serial No. 19 and entries relating thereto, the following shall be substituted, namely :—

1	2
“6. Dr. Ravi M. Nair, Aramam, Kalady, Karamana (PO) Thiruvananthapuram-2.	University of Kerala
19. Dr. J.S. Sasnur, Prof. of Pharmacy & Materia Medica, L.E.A. Homoeopathy College, Dharwad, Karnataka State.	Karnataka University.”

[F. No. V-26018/15/87-Homoeo (CCH)]
B.C. MEHTA, Desk Officer (Homoeo)

Foot Note: The Principal notification was published vide S.O. 482(E) dated 6-8-1974 and subsequently amended by S.O. 818(E) dated 22nd October, 1990, S.O. 75(E) dated 6th February, 1991 and S.O. 1263 dated 27th April, 1992.

संचार मंत्रालय
(डाक विभाग)

नई दिल्ली, 25 मार्च, 1993

सत्यापन

का.आ. 1528 :—भारत सरकार की राय में श्री एम. भुवनेन्द्र कुरुप, डाक सहायक, आटिंगल प्रधान डाक घर, तिरुवनन्तपुरम जिला, जो अब निर्लंबित है, से संबंधित विभागीय जांच के संबंध में श्री आर लक्ष्मणन और आर. लक्ष्मण कुमार मकान संख्या 200, वीरालम, आटिंगल-695101 तिरुवनन्तपुरम जिला, केरल राज्य को गवाहों की हैमियत से बुलाना जरूरी है।

अतः विभागीय जांच (गवाहों की उपस्थिति सुनिश्चित करना और प्रलेख प्रस्तुत करना) अधिनियम, 1972 (1972 का 18वां) की धारा 4 की उपधारा (1) के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सिविल सेवा सी.सी.ए.) नियमावली 1965 के प्रसंग में उक्त अधिनियम की धारा (5) में विनिर्दिष्ट शक्तियों का प्रयोग करने के लिए, अब भारत सरकार, श्री के. शशिशेखरन नायर, डाक-घरों के सहायक अधीक्षक तिरुवनन्तपुरम दक्षिण मंडल को एतद्वारा प्राधिकृत करती है।

[सं. सतर्कता/1/1/90]

[टी.एन. गोपालकृष्णन, सहायक निदेशक (पी.)]

MINISTRY OF COMMUNICATION
(Department of Posts)

New Delhi, the 25th March, 1993

VERIFICATION

S.O. 1528.—Whereas the Central Government is of opinion that for the purpose of the departmental inquiry relating to Shri S. Bhuvanendrakurup, Postal Assistant, Attingal Head Post Office (under suspension) in Trivandrum District, it is necessary to summon as witnesses Shri R. Lakshmanan and Shri R. Lekshammanna Kumar, House No. 200, Veeralam, Attingal-695101, Trivandrum District, Kerala.

Now therefore in exercise of the powers conferred by sub-section (1) of section 4 of the Departmental Inquiries (Enforcement of Attendance of witness and production of Documents) Act 1972 (18 of 1972)—The Central Government hereby authorises Shri K. Sasisekharan Nair, Assistant Superintendent of Post Office, Trivandrum South Division as the Inquiring Authority to exercise the power specified in section 5 of the said Act in relation of CCS (CCA) Rules, 1965.

[No. Vig/1/90-Dlg]

T. N. GOPALAKRISHNAN, Asstt. Director (Personal)

नई दिल्ली, 29 मई, 1992

का.आ 1529 .—केन्द्र सरकार की राय में श्री टी. राधाकृष्णन नायर, विभागेतर डाकवाहक, कल्लयम शाखा डाकघर से संबंधित विभागीय जांच में गवाहों के रूप में,

1. श्रीमती गिरिजा गोपी, कोलियोट्टुकोणम पुतुवल-पुत्तनवीड चेटिटविलाकम, कुडप्पनकुन्नु पोस्ट वेकर-कडा और
2. श्री एन. परमेश्वरन नायर, पुतुच्चियल पुत्तनवीड चेटिटविलाकम, कुडप्पनकुन्नु पोस्ट को बुलाना आवश्यक है।

विभागीय जांच अधिनियम 1972 (1972 का 18वां) (गवाह की उपस्थिति एवं वस्तावेजों की प्रस्तुति प्रवर्तन) की धारा 4की उपधारा 1 द्वारा प्रदत्त शक्तियों का प्रत्या-योजन करते हुए केन्द्र सरकार अब इस वास्ते श्री आर. रवेन्द्रन पिल्लै, सहायक अधीक्षक तिरुवनन्तपुरम मध्य उप मंडल, तिरुवनन्तपुरम को, उपर्युक्त गवाहों के संबंध में, उक्त अधिनियम की धारा 5 में विनिर्दिष्ट शक्तियों का प्रत्यायोजन करने जांच प्राधिकारी के रूप में एतद्वारा प्राधिकृत करती है।

[सं. सतर्कता/1/1/90]

टी. एन. गोपालकृष्णन, सहायक निदेशक (पी)

New Delhi, the 29th May, 1992

S.O. 1529.—Whereas the Central Government is of opinion that for the purposes of the departmental inquiry relating to Sri T. Radhakrishna Nair, Extra Department Mail Carrier, Kallayam PO. it is necessary to summon as witnesses :

- (i) Smt. Girija Gopi, Kooliyottukonam Puthuval Puthen veddu, Chettivillakom, Kudappanakunnu PO. Peru, and
- (ii) Shri N. Parameswaran Nair, Puthuchiyal Puthenveddu Chettivilakom, Kudappanakunnu PO.

Now, therefore, in exercise of the powers conferred by Sub-section (1) of section 4 of the Departmental Inquiries Enforcement of Attendance of witness and production of Documents) Act, 1972 (18 of 1972) the Central Government hereby authorises Sri R. Raveendran Pillai, ASP Trivandrum Central Sub-Division, Trivandrum as the inquiring authority to exercise the power specified in section 5 of the said Act in relation to the above said witnesses.

[No. Vig/1/1/90]

T. N. GOPALAKRISHNAN, Asstt. Director (Personal)

रेल मंत्रालय (रेलवे बोर्ड)

नई दिल्ली, 13 जून, 1994

का.आ. 1530. —राजभाषा (संघ के शासकीय प्रयोजनों के लिए प्रयोग) नियम, 1976 के नियम 10 के उपनियम (2) और (4) के अनुसरण में रेल मंत्रालय (रेलवे बोर्ड) उत्तर रेलवे के अंबाला मंडल के निम्नलिखित रेल कार्यालयों को जहाँ कर्मचारियों ने हिंदी का कार्यमाधक ज्ञान प्राप्त कर लिया है, अधिसूचित करता है :—

1. पिलखनी स्टेशन
2. सरसावा स्टेशन
3. कलानौर स्टेशन
4. दराजपुर स्टेशन
5. तंदवाल स्टेशन
6. मुस्तफाबाद स्टेशन
7. केसरी स्टेशन
8. दुखेड़ी स्टेशन
9. क्षेत्रीय अधिकारी, सहारनपुर
10. सहायक अभियंता, सहारनपुर
11. मुख्य यार्ड मास्टर, खान आलमपुरा यार्ड
12. बरिष्ठ विद्युत फोरमैन, सहारनपुर
13. कोचिंग डिपो, सहारनपुर

[सं. हिंदी/94/रा.भा./1/12/1]

मसीहुज्जामो सचिव,
रेलवे बोर्ड और पदेन अपर सचिव

MINISTRY OF RAILWAYS

(Railway Board)

New Delhi, the 13th June, 1994

S.O. 1530.—In pursuance of sub-rule (2) and (4) of Rule 10 of the Official Language (Use for the Official purposes of the Union) Rules, 1976, the Ministry of Railways (Railway Board), hereby notify the under mentioned Railway Offices of Ambala Division, Northern Railway where the staff have acquired the working knowledge of Hindi :—

1. Palkhani Station
2. Sarsawa Station
3. Kalanaur Station
4. Darazpur Station
5. Tandwal Station
6. Mustafabad Station
7. Kesri Station
8. Dukheri Station
9. Area Officer, Saharanpur
10. Assistant Engineer, Saharanpur
11. Chief Yard Master, Khan Alampura Yard
12. Sr. Elect. Foreman, Saharanpur
13. Coaching Depot, Saharanpur.

[No. Hindi-94/OL-1/12/1]

MASHUZZAMAN, Secy
Railway Board and
Ex-Officio Addl. Secy.

श्रम मंत्रालय

नई दिल्ली, 6 जून, 1994

का.या. 1531 :—औद्योगिक विवाद अधिनियम 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार साऊथ ईस्ट कोल फील्ड्स लि. के प्रबन्धतंत्र के संबद्ध नियोजकों और उनके कर्मचारों के बीच, अनुबंध में निदिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण भुवनेश्वर के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 2-6-94 को प्राप्त हुआ था।

[एल-22012/306/90-आई आर (सी-II)]

राजा लाल, डेस्क अधिकारी

New Delhi, the 6th June, 1994

S.O. 1531.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the award of the Central Government Industrial Tribunal, Bhubaneswar as shown in the Annexure in the industrial dispute between the employers in relation to the management of S.E.C. Ltd. and their workmen, which was received by the Central Government on the 2-6-1994.

[No. 1-22012/306/90-IR(C-II)]
RAJA LAL, Desk Officer

ANNEXURE

INDUSTRIAL TRIBUNAL, ORISSA, BHUBANESWAR

PRESENT:

Sri P. K. Tripathy, M.A. LL.B., Presiding Officer, Industrial Tribunal, Orissa, Bhubaneswar.

Industrial Dispute Case No. 1 & 8 of 1991 (Central)

Dated, Bhubaneswar, the 13th May, 1994

BETWEEN

The Management of Orient Colliery Mine No. 3 of the Ib Valley Area of South Eastern Coalfields Ltd.,
Brajrajnagar, Sambalpur.First party-
Management

AND

Their workman Sri Gudu Majhi,
s/o. Sudarsan Majhi, At/P.O.
Chichinda, Dist. Sambalpur.Second party-
Workman.

APPEARANCES:

Sri U. K. Panigrahi, Personnel Manager.—For the first party-Management.

Sri Gudu Majhi.—The workman himself.

AWARD

The Central Government in exercise of the powers u/s 10(2-A)(1)(d) of the Industrial Disputes Act, 1947 (for short 'the Act') have referred for adjudication the following quoted dispute vide Order No. 1-22012(306)/90-IR(C-II) dated 11th February, 1991 :—

"Whether the action of the management of Mine No. 3, Orient Colliery, Ib Valley Area of S.E.C. Ltd., Dist. Sambalpur, Orissa in refusing employment to Sri Gudu Majhi with effect from 21-11-84 is lawful and justified? If not, to what relief is the workman entitled to?"

2. The brief background facts, as ascertainable from the undisputed facts in the claim statement of the workman is that since 2-4-1977, the workman was working under the 1452 GI/94—6

above described Colliery. He was working as an Underground Trammer in Mine No. 3. From 1-11-84 to 20-11-84 the workman was ill and under treatment. During that period obviously the workman remained absent from the duty. On 21-11-84 after being declared fit and granted with such a certificate by the treating physician, the workman reported in duty but he was not allowed to work and on the following day i.e., on 22-11-84 his service was terminated and he was told about that. Hence, the matter was taken-up by the appropriate Government and it made the above quoted reference.

3. The above described management did not file any written statement but effected a compromise with the workman. Relevant portion of the compromise (settlement) reads as hereunder :—

"After prolonged discussion and meeting with the Ex-workman it was unanimously decided that the workman will not contest the case before the Hon'ble Industrial Tribunal, Bhubaneswar and a settlement will be made between the parties by entering into Form-H setting under Sub-section 1 of Section 18 of Industrial Disputes Act, 1947. Accordingly, the dispute is resolved on the following term and conditions :—

TERM AND CONDITIONS

1. The management agreed to keep Sri Guddu Majhi, s/o. Sudarshan Majhi, on the roll of Mine No. 3, Orient Colliery by offering fresh regular appointment to the post of General Mazdoor in Category-I of NCWA-IV with effect from 1-8-1991.
2. The period of his idleness i.e., from the date of refusal of employment as noted in the order of reference w.e.f. 22-11-84 to 31-7-91 will be treated as 'dies-non', i.e., no work no pay with continuity of service.
3. The concerned workman had agreed not to claim any sorts of arrears of back wages for the period of his absence from 22-11-84 to 31-7-1991.
4. The concerned workman has agreed not to raise any sorts of dispute, in any manner at any stage in future.
5. This is full and final settlement of the dispute pending before the Hon'ble Tribunal, Bhubaneswar, in reference to I.D. Case No. 1/91, and of any dispute, whatsoever, which may arise in the circumstances of the case."

4. The workman at the time of recording the settlement has expressed that he has entered into the settlement without undue pressure and coercion and further he has expressed that: the aforesaid dispute is beneficial to him. Both the parties agreed to the terms of the settlement. Accordingly, the compromise was recorded and the same do form part of the Award. Accordingly, the Award is passed to the effect that in view of the settlement the workman is deemed to have continued in service throughout for the purpose of seniority and increment but he shall not be eligible to get back wages or pay from 22-11-84 to 31-7-1991. On the other hand, in addition to restoration of service with due increments and seniority he is entitled to wages with effect from 1-8-1991.

5. It may be mentioned here that for the same dispute the same reference was twice received and besides the present I.D. Case, another case vide I.D. Case No. 8 of 1991 (Central) was registered. On 23-2-93 this mistake was detected and this Tribunal passed orders to tag the later case with the former one (I.D. Case No. 1/91). Hence, vide this Award, I.D. Case No. 8 of 1991 (Central) is also disposed of.

The Award is passed accordingly.

Dictated and corrected by me.

Dated : 13-5-1994.

Sd./- Illegible,
P. K. TRIPATHY, Presiding Officer

FORM-H

नई दिल्ली, 6 जून, 1994

(See Rule 58)

Form for Memorandum of Settlement.

Name of the Parties :—

1. Representing Employer : 1. Sri U.K. Panigrahi,
Personnel Manager, Orient Area,

Brajrajnagar.

2. Representing workman : 2. Sri Guddu Majhi S/o Sudarshan Majhi

Ex. Trammer Mine No. 3, Orient Colliery

ID Case No. 1/91(C)

The Central Government in the Ministry of Labour has referred the aforesaid Industrial Dispute to the Hon'ble Tribunal for adjudication under reference No. L-22012(306)/90-IR(C-II) dated 11th February, 1991 as follows:

"Whether the action of the Management of Mine No. 3, Orient Colliery, IB Valley Area of SECL Dist. Sambalpur (Orissa) in refusing employment to Sri Guddu Majhi w.e.f. 21-11-84 is lawful and justified. If not to what relief is the workman entitled to."

After prolonged discussion and meeting with the Ex. workman it was unanimously decided that the workman will not contest the case before the Hon'ble Industrial Tribunal, Bhubaneswar and a settlement will be made between the parties by entering into Form-'H' setting under Sub-Section-1 of Section-18 of Industrial Dispute Act, 1947. Accordingly, the dispute is resolved on the following term and conditions :—

TERMS AND CONDITIONS

1. The management agreed to keep Sri Guddu Majhi, S/o Sudarshan Majhi, on the roll of Mine No. 3, Orient Colliery by offering fresh regular appointment to the post of General Mazdoor in Category-I of NCWA-IV with effect from 1st August, 1991.

2. The period of his idleness i.e. in from date of refusal of appt. noted in the order of reference w.e.f. 22-11-84 to 31-7-91 will be treated as 'dies-non', i.e. no work no pay with continuity service.

3. The concerned workman had agreed not to claim any sorts of arrears of back wages for the period of his absence from 22-11-84 to 31-7-91.

4. The concerned workman has agreed not to raise any sorts of dispute, in any manner, at any stage in future.

5. This is full and final settlement of the dispute pending before the Hon'ble Tribunal, Bhubaneswar, in reference to I.D. case No. 1/91, and of any dispute, whatsoever, which may arise in the circumstances of the case.

Signature of the concerned employee.

(Guddu Majhi)
S/o Sudarshan Majhi

Signature on behalf of Management.

(U. K. Panigrahi)
Personnel Manager,
Orient Area
Witnesses :

Sd/-

1 (SURESH RAO M.)

Sr. Personnel Officer.

Sd/-

2. (G. SAHA)

Asst. Secy. (BCMWW).

Dated :

का.आ. 1542.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार एम ई सी एल के प्रबन्धन के संबद्ध नियोजकों और उनके कर्मचारों के बीच, अनुबन्ध में निदिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण, भुवनेश्वर के पंचपट को प्रकाशित करती है है, जो केन्द्रीय सरकार को 2/6/94 को प्राप्त हुआ था।

[सं. एल-22012/157/92 आई आर (सी II)]

राजा लाल, डेस्क अधिकारी

New Delhi, the 6th June, 1994

S.O. 1532.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the award of the Central Government Industrial Tribunal Bhubaneswar as showing the Annexure in the industrial dispute between the employers in relation to the management of SEC Ltd. and their workmen, which was received by the Central Government on 2nd June, 1994.

[No. L-22012/157/92-IR(C-II)]

RAJA LAL, Desk Officer

ANNEXURE

INDUSTRIAL TRIBUNAL : ORISSA : BHUBANESWAR
PRESENT :Sri P. K. Tripathy, M.A.L.L.B.,
Presiding Officer,
Industrial Tribunal,
Orissa, Bhubaneswar.Industrial Dispute Case No. 45 of 1992 (Central)
Dated, Bhubaneswar, the 20th May, 1994

BETWEEN

The management of Ib Valley Area of South Eastern
Coalfields Ltd., P.O. Brajrajnagar, Dist : Sambalpur.

..First party—management.

AND

Their workman Shri M. N. Misra, represented through
Brajrajnagar Coalmines Workers' Union, Brajrajnagar.

..Second party—workman.

APPEARANCES :

None—For both the parties.

AWARD

In exercise of the power u/s 10(1)(d) read with Sec. 10(2-A) of the Industrial Disputes Act, 1947, the Ministry of Labour of the Central Government, in their letter No. L-22012/157/92-IR(C-II) dated 16-10-92 have forwarded for adjudication the dispute—

"Whether the action of the management of South Eastern Coalfields Ltd. Ib Valley Area, Brajrajnagar, Dist : Sambalpur regularising Sri M. N. Mishra, Clerk Grade-III from 1-7-88 and not considering the past period i.e., from 9-8-84 is justified ? If not, to what relief the workman is entitled to ?"

2. It is stated in the statement of claims of the second party workman that since 9-8-84, the workman was given appointment from time to time not exceeding 90 days and on pen and paper there was break of a day in between two such periods of service and in that manner it continued till 24-9-86. However, he was again employed from 25-9-86 and there was no discontinuance and he worked upto 30-6-88. Hence, the workman has been regularised in service with

effect from 1-7-88. The workman has sought for the reliefs of regularising his service with back wages and all service benefits with effect from 1-7-85 by which date the workman had completed the work period of above 240 days. He has also claimed for the arrear wages from the so called break days between 9-8-84 to 24-9-86.

3. The management did not file written statement and did not appear to contest, hence it was set exparte on 28-12-93.

4. The case was posted to 28-4-94 for exparte hearing at Sambalpur circuit and the workman through representative was noticed but none appeared for the workman. Except the aforesaid statement of claims, which can not go in evidence nothing else has been tendered in evidence. The second party workman has shown no diligence for putting forth his evidence for adjudication of the dispute. Hence. There is no necessity of keeping in file this reference of 1992. In the absence of proof, no positive findings can be given on the reference. Under the given circumstance, it is felt that the workman has no interest to proceed with the hearing of the case and as such, this Tribunal passes a no dispute award. Dictated & corrected by me.

Dated : 20-5-94.

P. K. TRIPATHY, Presiding Officer

नई दिल्ली, 6 जून, 1994

का.आ. 1533.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार केन्द्रीय भूमि अनुसंधान संस्थान, हिसार के प्रबन्धन के संबंध नियोजकों और उनके कर्मचारों के बीच, अनुबन्ध में निदिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण, नई दिल्ली के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 27-5-94 को प्राप्त हुआ था।

[संख्या एल-42012/124/91-आईआर (डीयू) (पार्ट)]

के.वी.बी. उन्नी, डेस्क अधिकारी

S.O. 1533.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the award of the Central Government Industrial Tribunal, Chandigarh as shown in the Annexure, in the industrial dispute between the employers in relation to the management of Central Inst. for Research on Buffaloes, Hissar and their workmen, which was received by the Central Government on 27-5-94.

[No. L-42012/124/91-IR(DU)(Pt.)]

K. V. B. UNNY, Desk Officer

ANNEXURE

BEFORE SHRI ARVIND KUMAR, PRESIDING OFFICER, CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, CHANDIGARH

Case No. I.D. 112/92

Gurdial Singh Vs Central Institute for Research on buffaloes

For the workmen : Darshan Singh,

For the management : Shri N. K. Suneja.

AWARD

Central Government vide gazette notification No. L-42012/124/91-IR(DU) dated 20th of August, 1992 issued U/s 10(1)(d) of the Industrial Disputes Act, 1947 referred the following dispute to this Tribunal for adjudication :

"Whether the action of the management of Central Institute for Research on buffaloes, Hissar in termination the services of Shri Gurdial Singh w.e.f. 10-12-1989 is justified ? If not, what relief the workman concerned is entitled to ?"

2. Present case is fixed for filing of replication and affidavit. However representative of the petitioner has made a statement that he does not want to pursue with the present reference because the petitioner is gainfully employed some where else.

In view of the statement made by the representative of the petitioner no dispute award is returned to the Ministry, Chandigarh.
17-5-1994

ARVIND KUMAR, Presiding Officer

नई दिल्ली, 9 जून, 1994

का.आ. 1534.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार बम्बे पोर्ट ट्रस्ट के प्रबन्धन के संबंध नियोजकों और उनके कर्मचारों के बीच, अनुबन्ध में निदिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण, बम्बई के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 9-6-94 को प्राप्त हुआ था।

[संख्या एल-31012/36/90-आईआर (विश्व)]

के.वी.बी. उन्नी, डेस्क अधिकारी

New Delhi, the 9th June, 1994

S.O. 1534.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the award of the Central Government Industrial Tribunal, Bombay-1 as shown in the Annexure, in the industrial dispute between the employers in relation to the management of Bombay Port Trust and their workmen, which was received by the Central Government on 9-6-1994.

[No. L-31012/36/90-IR(Misc.)]

K. V. B. UNNY, Desk Officer

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO. 1, BOMBAY

PRESENT :

Shri Justice R. G. Sindhakar, Presiding Officer.

Reference No. CGIT 26 of 1991

PARTIES :

Employers in relation to the management of Bombay Port Trust,

AND

Their workmen.

APPARANCES :

For the Management : Shri M. B. Anchan, Advocate.

For the Workman : Shri Jayprakash Sawant.

STATE : Maharashtra.

INDUSTRY : Ports & Docks.

Bombay, dated the 30th day of May, 1994

AWARD

The Government of India, Ministry of Labour, New Delhi, by letter dated 27-3-1991, made under Section 10(1)(d) read with sub-section 2A of the Industrial Disputes Act, 1947, following reference to his Tribunal for adjudication:

"Whether the management of Bombay Port Trust, Bombay were justified in terminating the services of Shri Balakrishna Ganapat Tendolkar, Mazdoor in Chief Mechanical Engineer Office w.e.f. 9-1-1988? If not, to what relief is the workman entitled to?"

2. Shri Tendolkar was working as Mazdoor since 1978 in Electrical Establishment, S.D., C.M.E.'s Department of Bombay Port Trust. He was compelled to remain away from his duty from 26-4-1984 on account of illness of his wife at native place. He reported for his duty on 3-8-1984 and submitted medical certificate in respect of illness of his wife. He was directed to deliver the letter of the same date to the Sectional Officer at the office of the Sr. Executive Engineer (M) for obtaining sanction for his resumption. He delivered said letter in the office of the Senior Executive Engineer (M). However, he was not informed or directed to resume his duty despite his repeated visits to the office. For no valid reason he was refused employment. He was willing to resume duty from 3-8-1984.

3. While he was anxiously waiting for rejoining his duty he received memo dated 21-12-1984 informing him that his name was removed from the muster w.e.f. 26-4-1984 presuming that he was no longer interested in the employment and has abandoned the same. He submitted a petition to the Chief Mechanical Engineer (Head of the Department) requesting for reinstatement in services. He finally submitted an appeal-cum-mercy petition dated 19-5-1986 to the Chairman, Bombay Port Trust requesting to allow him to resume duty.

4. The workman received memo dated 17-9-1986 from the Asstt. Secretary, Bombay Port Trust informing that the Chairman, Bombay Port Trust has been pleased to issue orders for his reinstatement in service, subject to a condition that the intervening period from 26-4-1984 till he resumed duty will be treated as extraordinary leave without pay. He approached his office for rejoining duty immediately. However, he was sent for medical examination contrary to the legal provisions and regulations. He was declared fit medically and the workman was finally allowed to resume duty on 19-11-86. He was, thereafter, given discriminatory treatment while denying overtime allowance available to his colleagues. He has been showing since remarkable improvement in his attendance.

5. In respect of Disciplinary Authority, subordinate authority of the Chairman, B.P.T. initiated disciplinary proceedings against the workman for his alleged absence during the period well before the Chairman passed orders for his reinstatement in service after considering the case of the workman. Thus an action of the Disciplinary Authority to proceed with departmental enquiry in the year 1987 for the alleged absence prior to the year 1984 was lacking of good faith and was mala-fide.

6. In fact, the Disciplinary Authority's action in removing the name of the workman from the muster was in violation of the provisions under the Industrial Disputes Act, 1947, statutory terms and conditions of his employment and also in violation of principles of natural justice. However, then the Chairman considered the appeal and granted him reinstatement in service. But the Disciplinary Authority in the colourable exercise of power instituted departmental proceedings. According to the workman initiating disciplinary proceedings against the workman on the matters already considered and decided by the then Chairman was unwarranted and unauthorised. Proceedings are therefore, liable to be set aside.

7. The Enquiry Officer did not consider legal position and found the workman guilty for unauthorised absence ignoring the material evidence on the record. The Enquiry Officer's findings are perverse. In spite of all these Disciplinary Authority imposed severe penalty of removal from services with effect from the month of January 1988.

8. Appeal to the Chairman against this order of the Disciplinary Authority, after a personal hearing came to be rejected and decision was conveyed on 27-1-1989.

9. According to the workman he has given explanation for his absence. He further states the initiation of the disciplinary proceedings, result of the same and the severe penalty imposed upon him on the basis of perverse findings and dismissal of his appeal all call for interference. Particularly, the penalty is grossly disproportionate.

10. Written statement has been filed on behalf of the management naturally justifying the action taken. It is admitted that the Chairman after considering his appeal ordered reinstatement of workman in service but it is contended that the question of holding departmental enquiry against the workman for his irregular attendance between 18-6-1979 and 25-4-1984 was kept open. It is because of this that the Disciplinary Authority gave him a chargesheet called for explanation, appointed an Enquiry Committee and after the report of the Enquiry Committee holding him guilty of misconduct of an act, habitual absence without leave or absence without leave for more than 10 days contemplated by 22(2) of the Bombay Port Trust Rules and Regulations for non-scheduled staff and consequent upon this finding penalty came to be imposed upon him. It is thus contended that the action is in keeping with the principles of natural justice. So far as the delay in initiating proceedings, the contention of the management is that it was waiting for the decision of the appeal pending with the Chairman. According to the management, the workman was remaining habitually absent unauthorisedly and therefore, merited the punishment imposed upon him. It was also contended that he was given a letter on 3-8-1984, when he came to resume duty after long absence and he failed to deliver the same and therefore, on the basis of that he was also charged on other counts such as wilfully disobeying the order of superiors who had directed him to carry that letter committed fraud in connection with the work and property of the Trust by not delivering that letter and not maintaining absolute integrity and devotion to duty.

11. It is stated that a fair impartial enquiry was conducted in accordance with the principles of natural justice and the Enquiry Officer found him guilty only of one of the charges namely habitual absence without leave or absence without leave for more than 10 days and serious and repeated offences against the conduct and Discipline Rules No. 22(2)(e) of the relevant rules applicable to him. The Enquiry Officer exonerated him of the other charges as not proved.

12. The facts are not much in dispute. Admitted position is that Shri Tendolkar came to be appointed in 1978 and it appears that he habitually remained absent. Ultimately in 1984 he proceeded on leave from 23-4-1984 to 25-4-1984 and that was on account of his wife's illness that he had to go to his native place. He could not come back in time. However, it is not in dispute that he had in the meanwhile applied for leave by letter dated 3-5-1984 mentioning his inability to resume duty due to his wife's illness. He wrote another letter on 25-5-1984 for further extension of his leave by 15 days. That period however, expired on 8-6-1984 and since then there was no communication sent until he reported for his duty on 3-8-1984. It appears that he was given a letter and the letter was to be delivered to the Chief Mechanical Engineer. The management's case was that he did not do so. As against this his version is that he delivered the letter and was told to await communication and was not allowed to resume duty immediately when he waited and waited and was shocked to receive communication dated 21-12-1984 informing that his name was deleted from the muster on the presumption that he was no longer interested in the job. That was challenged by him by mercy petition and it is evident from the record that the Chairman, B.P.T. directed reinstatement in service, directed that the absence between 26th April 1984 till he resumed duty will be treated as extraordinary leave without pay. Thereafter, he was sent for medical examination and having been declared medically fit and allowed to resume duty on 19-11-86. Thus he thought, in my opinion naturally, that everything was over. It is not necessary to deal with his grievance at this stage about discriminatory treatment, subsequent to 19-11-1986. However, it has to be mentioned that it is admitted by witness examined on behalf of the management that after reinstatement of he

punishment. However, his main grievance is that after he was reinstated by the order of Chairman and the intervening absence between 26-4-1984 till he resumed duty was to be treated as extra-ordinary leave without pay how is it that he came to be charged for habitual absence without leave or absence without leave for more than 10 days and that too for the period between 1978 and 1984. His contention is that no action whatsoever was taken for that absence and he does mention that absence was also due to inability to attend to duty because of his wife's illness. In the course of the enquiry proceedings witnesses have been asked about his producing medical certificate in support of his wife's illness. It is also admitted by the witness that during this period between 1979 and 1984 whenever he remained absent he assigned reasons for his absence, and witness admitted that whenever he did so the said period was treated as leave. He was thereafter asked whenever he remained absent without prior intimation he had given reasons while resuming duty after absence and thereafter he was allowed to resume duty and the answer was that it was correct. When asked as to whether he had produced medical certificates in respect of illness of members of his family witness stated that so far as the period between 1979 to 1984 was concerned he could not say whether he produced medical certificates at the time of his resumption but he further added that he could say that as a practice whenever the delinquent states in his application the illness of his family members as per procedure he is asked to produce medical certificates. In view of this circumstance, the delinquent was rather surprised and shocked when he received the memo from the Disciplinary Authority in the year 1984 initiating disciplinary action for his alleged unauthorised absence between 1978 (that is when he joined B.P.T.) and 1984. Coupled with the fact that after he was allowed to resume duty by the Chairman which he could succeed in doing so after considerable lapse of time. The communication is dated 17th September, 1986, informing him Chairman's decision to resume duty and he could do so only on 19-11-1986. I have already referred to the fact that the letter was sent on 3-8-1984 by the Section Officer at the office of the Senior Executive Engineer (M) for obtaining sanction for his resumption and never came to be informed about this in spite of his repeated visit to the office, received a memo dated 21-12-1984, informing that his name was deleted from the muster with effect from 26-4-1984. It would not be out of place to mention that he was charged with not delivering that letter and exonerated by the Enquiry Officer for that for want of evidence. He was given discriminatory treatment by declining overtime, admittedly by way of punishment. In these circumstances, the grievance of the workman about the disciplinary proceedings started in 1987 for misconduct of habitual absence without leave or absence without leave for more than 10 days, was initiated and concluded penalty of removal from services imposed on him is justified. One gets a feeling that the management's contention that it is all fair, proper, legal and in accordance with the principles of natural justice is to say the least unsustainable.

13. It has to be admitted that there is no period of limitation prescribed for taking action against a delinquent employee for misconduct committed. If the alleged misconduct comes to the notice of the Disciplinary Authority late than in that event it would be justified in taking action after it comes to its knowledge. If the investigation in his misconduct takes long time one could understand delayed disciplinary proceedings but in a case of habitual absence without leave or absence without leave for more than 10 days which event took place as per management's case continuously between 1978 and 1984 to take action for the same in the year 1987 is to my mind not understandable. If one were to say that it is a case of waiver, I do not think one would be far wrong.

14. The Assistant Secretary, Shri Masurkar communicated by letter dated 17-9-1986, the order of Chairman passed on appeal-cum-mercy petition dated 19-5-1986. Shri Tendulkar, Ex-Mazdoor, Electrical Establishment, S. D., C.M.E.'s Department is hereby informed that the Chairman has been pleased to issue orders to reinstate him in services subject to a condition that the intervening period from the 26th April 1984 till he resumes duty will be treated as extraordinary leave without pay.

15. He is directed to report to the Administrative Officer, Chief Mechanical Engineer's Department immediately for further necessary action. This does not show that the reinstatement is subject to right to initiate proceedings as urged on behalf of the management. It is clearly stated

therein that he is to resume duty, that he is reinstated in service and the only condition is that the intervening period has to be treated as extra-ordinary leave without pay. This was an order passed in appeal-cum-mercy petition and therefore, whatever, orders that are passed prior to it by the authorities concerned subordinate to the Chairman and against which the grievance was made stands set aside. It is futile to contend that he could be dealt with the absence subsequent to 26-4-84 and could also be dealt with for habitual absence without leave or absence without leave for more than 10 days between 1978 and 1984.

16. So far as the charge of habitual absence without leave or absence without leave for more than 10 days for the period subsequent to 26-4-1984 and 8-7-1984 is concerned I must say that the Chairman directed and having reinstated him no action would lie. It is not necessary to repeat facts stated earlier. However, proved facts show that he applied for leave from 23-4-1984 to 26-3-1984, could not resume duty and came for the first time to resume duty on 3-8-1984 and in the meanwhile sent two communications. Thereafter, when he was not allowed to resume duty and given a memo informing him that his name was deleted from the muster he approached and requested the Chairman to reinstate him. The Chairman directed that his absence from 26-3-1984 till he resumed duty (which in this case is 19-11-1984) would be treated as extra-ordinary leave without pay. So far that he cannot be charged over again by making out a case of habitual absence without leave or absence without leave for more than 10 days. Therefore, for that part of the charge he will be deemed to be exonerated and he is illegally hold guilty as done by the Enquiry Officer and by the Disciplinary Authority. It would be so with regard to the earlier charge of absence between 1979 and 1984, and I have already made my observations. That was the only charge held proved against him on the basis of which he was punished. That order of punishment will have to be set aside for the reasons which I have given above.

17. Termination order with effect from 9-1-1988 is set aside, he is reinstated with full back wages with all consequential benefits.

Award accordingly.

Sd/-

R. G. SINDHAKAR, Presiding Officer

नई दिल्ली, 10 जून, 1994

का.आ. 1539.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार टेलीकाम, बारंगल के प्रबन्धन के संबंध में नियोजकों और उनके कर्मचारों के बीच, अनुबन्ध में निर्दिष्ट औद्योगिक विवाद में औद्योगिक अधिकरण, हैदराबाद के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 9-6-94 को प्राप्त हुआ था।

[संख्या एल-40012/17/91-आई आर (डी यू) (पार्ट)]

के.वी.वी. उन्नी, डेस्क अधिकारी

New Delhi, the 10th June, 1994

S.O. 1535.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the award of the Industrial Tribunal, Hyderabad as shown in the Annexure, in the industrial dispute between the employers in relation to the management of M/s. Telecom Warangal (A.P.) and their workmen, which was received by the Central Government on 9-6-1994.

[No. L-40012/17/91-IR (DU) (Pt.)]

ANNEXURE

BEFORE THE INDUSTRIAL TRIBUNAL AT HYDERABAD

PRESENT :

Sri Y. Venkatachalam, M.A., B.L., Industrial Tribunal-I

Dated, 17th day of May, 1994

Industrial Dispute No. 53 of 1991

BETWEEN

M. A. Mazeed, S/o M. A. Raheem, about 24 years,
Casual Mazdoor .. Petitioner

AND

The Sub-Divisional Officer, Phones, Warangal-506007
.. Respondent

APPEARANCES :

M/s. C. Suryanarayana, and P. Bhasker, Advocates—
for the Petitioner.M/s. M. Panduranga Rao, B. G. Ravinder Reddy Advoca-
tes—for the Respondent.

AWARD

The Government of India, Ministry of Labour, by its Order No. L-40012/17/91-IR (DU), dated 4-10-1991 referred the following dispute under Section 10(1)(d) (2-A) of the Industrial Disputes Act, 1947 between the Management of M/s. Telecom, Warangal (AP) and their workmen to this Tribunal for adjudication :

“Whether the action of the management of M/s. Telecom Warangal (AP) represented by their Sub-Divisional Officer, in terminating the service of Sri M. A. Mazeed without complying with the provisions of Section 25-F of the Industrial Dispute Act, 1947 is justified? If not, to what relief the workman concerned is entitled?”

This reference is registered as Industrial Dispute No. 53 of 1991 and notices were issued to both the parties.

2. The brief facts of the claim statement filed by the petitioner is read as follows :—

The Petitioner's claim for reinstatement in service is based on the fact that the Respondent recruited and employed the petitioner as Casual Mazdoor for 362 days during the period from February 1986 to February 1989 except in September, 1988 during which period he was employed under the S.D.O. Telecom, Warangal but retrenched thereafter on the ground that he was recruited after 30-3-1985 contrary to the orders of the Director-General, P & T New Delhi prohibiting any fresh recruitment and employment of casual mazdoors. The petitioner was not given notice nor paid wages as per the mandatory provisions of Section 25-F of the I. D. Act. Notwithstanding the aforesaid direction of the Supreme Court, the Petitioner was retrenched from service on the fallacious ground that he was recruited after 30-3-1985 the date on which the Director-General imposed ban on fresh recruitment/employment of Casual mazdoors. The retrenchment was without complying with the mandatory provisions of Section 25-F of the I. D. Act. The petitioner submits that after absorbing several mazdoors, the Telecom Department, issued orders dated 7-11-1989 to grant temporary status to those who could not be absorbed in the regular establishment for want of vacancies. It is thus clear that continuous one year service as Casual labourers in the Telecom Department entitles them to temporary status pending the absorption in the regular establishment of the department, according to their turn in the seniority list Casual Mazdoors of a recruitment unit and for preparing the seniority list the Director General issued separate orders. The petitioner therefore prays that this Hon'ble Tribunal may be pleased to hold and declare that his retrenchment is illegal, and consequently to direct the Respondent to reinstate him in service with full back

wages, continuity of service, protection of his seniority and all other benefits which are consequential and/or incidental to such reinstatement and to pass the Award accordingly.

3. The brief facts of the counter filed by the Respondent read as follows :—

It is submitted that the reference itself is illegal for the reasons that the services of the petitioner were never terminated as he was only working as casual basis and the casual mazdoors were offered work as and when the same is available. It is submitted that the Department engages casual mazdoors as and when temporary works are taken up for laying ground cables and construction of overhead alignments are taken up. As soon as the work is over, the employment of the casual mazdoor comes to an end. It is submitted that in the case of casual mazdoors work is not continuous, and their engagement depends upon the availability of work. The petitioner was engaged as a casual mazdoor in the sub-division on the following dates viz. 23 days in February 1986, 29 days in March, 1986, 50 days in April, 1986, 28 days in November, 1986 and 23 days in December, 1986. He also worked for 31 days in January, 1987, 28 days in February, 1987, 50 days in March, 1987, 24 days in April 1987 and 31 days in May 1987 and 24 days in June 1987. That the Petitioner was informed clearly at the time of his initial appointment as casual mazdoor that he was engaged for works of casual nature, and as and when such casual works are completed he will be disengaged from the muster rolls. The petitioner has also signed a declaration to this effect. That there is a procedure laid down for recruitment of regular employees in the Department and therefore the claim of the petitioner that he should be made a permanent employee is not maintainable. As already submitted, the services of casual mazdoor comes to an end as and when the work is completed. Till fresh works are taken up, he will have to remain idle. Such disengagement will not amount to termination and such disengagement is automatic in the case of casual mazdoors. That there is no termination of the services of the petitioner and therefore the dispute itself is not maintainable. The contention of the petitioner that he is entitled for regularisation is not relevant for purpose of this case and the same is beyond the scope of reference made by the Government. It is therefore prayed that this Hon'ble Tribunal may be pleased to pass an Award holding that the petitioner is not entitled to any relief.

4. The point for adjudication is whether the action of the Respondent in terminating the services of Sri M. A. Mazeed without complying with the provisions of Section 25-F of the I.D. Act is justified or not?

5. MW-1 was examined on behalf of the Respondent-Telecom and no documents were marked on its side. No oral or documentary evidence has been adduced by the petitioner workman.

6. MW-1 is Cedric. He deposed that he is working as Telecom Office Assistant at Warangal for the past 12 years. The casual mazdoors are engaged for temporary works of laying cables and digging trenches etc. This work is not in continuous. The petitioner worked during 1986-87. After that due to non-availability of work the petitioner was disengaged. The petitioner has not worked for 240 days in one year before disengagement in 1987. Later the petitioner came in 1989 and he has engaged for 3 months. After that he was disengaged due to non-availability of work. The petitioner was informed before his engagement that he is being engaged only for a specific work. As soon as the work is completed he would automatically be disengaged. The works for which the casual mazdoors are engaged are not available now. No junior to the petitioner was continued after the disengagement of the petitioner.

7. The contention of the petitioner workman was that he was recruited as Casual Mazdoor for 362 days during the period from February, 1986 to February 1989 except in September, 1988 during which period he was employed under the S.D.O. later he was retrenched on the ground that he

was recruited after 30-3-1985 contrary to the orders of the Director General, P & T New Delhi prohibiting any fresh recruitment and employment of casual mazdoors, that he was not given notice nor paid wages as per Section 25-F of the I. D. Act that as per Supreme Court decision, the petitioner was retrenched from service on the fallacious ground that he was recruited after 30-3-1985, that the Telecom Department issued orders dated 7-11-1989 to grant temporary status to those who could not be absorbed in the regular establishment for want of vacancies that continuous of one year service as casual labourers in the Telecom Department entitles them to temporary status pending the absorption in the regular establishment of the Department etc.

8. The contention of the Respondent on the other hand is that the Department engages casual mazdoors as and when temporary works are taken up for laying ground cables and construction of over head alignments, as soon as the work is over, the employment of the casual mazdoors comes to an end, likewise, if another work is taken up, and the casual mazdoors comes forward for employment, he will again be engaged till the work lasts, that in the case of casual mazdoors work is not continuous and their engagement depends upon the availability of work, that the petitioner was informed clearly at the time of his initial appointment as casual mazdoor that he was engaged for works of casual nature and as and when such casual works are completed, he will be disengaged from the muster rolls and that the petitioner has also signed a declaration to this effect and that there is a procedure laid down for recruitment of regular employees in the department and that the claim of the petitioner that he should be made a permanent employee is not maintainable.

9. As seen from the records and statements made by both the parties, I find that the work of the casual mazdoor comes to an end as and when the work is over, the casual mazdoors are engaged for laying the cables, erecting poles etc. which I find that they are not a continuous work and that the casual mazdoors are engaged depending upon the availability of work. I find that the casual mazdoors are discontinued as and when the work is over and hence the termination is not in violation of Section 25-F of the Industrial Disputes Act, 1947 that as the petitioner was informed clearly at the time of their initial appointment as casual mazdoor that he was engaged for works of casual nature and also the petitioner has signed a declaration to this effect. When once the petitioner has signed the declaration, he has not hold or grounds to say that he is entitled to be reinstated into service. Hence I find that there is no termination of service much less retrenchment of service. When once the casual mazdoors are meant purely for discharging casual nature of work, the petitioner cannot seek for absorption or for employment under the Respondent. Moreover the Respondent is a Government of India, Department and it has got its own procedure for engaging regular employees. Hence I find that the petitioner is not eligible for seeking temporary status as he was not engaged prior to 30-3-1985. On a consideration of all the facts and circumstances of the case, I find that the petitioner is not eligible for seeking temporary status as he was not for seeking grant of temporary status.

10. In the result, the action of the management of M/s. Telecom. Warangal (AP) represented by their Sub-Divisional Officer, in terminating the service of Sri M. A. Mazed, without complying with the provisions of Section 25-F of the Industrial Disputes Act, 1947 is justified. The concerned workman is not entitled to any relief.

Award passed accordingly.

Typed to my dictation, given under my hand and the seal of this Tribunal, this the 17th day of May, 1994.

Y. VENKATACHALAM, Industrial Tribunal-I

Appendix of Evidence

Witnesses Examined for

Petitioner/Workman :

NIL

Witnesses Examined for
Respondent/Management :

MW-1—Shedrek.

Documents marked for the Petitioner/Workmen

NIL

Documents marked for the Respondent/Management

NIL

नई दिल्ली, 10 जून, 1994

का.आ. 1536.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार एस.डी.ओ. टेलीकाम, नगर कुरुनूल, के प्रबन्धन के संबद्ध नियोजकों और उनके कर्मचारों के बीच, अनबन्ध में निर्दिष्ट औद्योगिक विवाद में औद्योगिक अधिकरण, हैदराबाद के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 9-6-94 को प्राप्त हुआ था।

[संख्या एल-40012/108/91-आई आर (डी यू) (पार्ट)]

के.वी.बी. उन्नी, डैस्क अधिकारी

New Delhi, the 10th June, 1994

S.O. 1536.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the award of the Industrial Tribunal, Hyderabad as shown in the Annexure, in the industrial dispute between the employers in relation to the management of SDO., Telecom Nagar Kurnool and their workmen, which was received by the Central Government on 9-6-1994.

[No. L-40012/108/91-IR (DU) (Pt.)]

K. V. B. UNNY, Desk Officer

ANNEXURE

BEFORE THE INDUSTRIAL TRIBUNAL AT
HYDERABAD

PRESENT :

Y. Venkatachalam, M.A., B.L., Industrial Tribunal.

Dated, 13th day of May, 1994

Industrial Dispute No. 69 of 1991

BETWEEN

G. Sivaji S/o G. Narayanji, about 22 years, Casual
Mazdoor .. Petitioner

AND

1. The Sub-Divisional Officer,
Phone Nagarkurnool-509209.

2. The Telecom District Engineer,
Mahaboobnagar-509050 .. Respondent

APPEARANCES :

M/s. C. Suryanarayana and P. Bhasker, Advocates—for
the Petitioner.

M/s. M. Panduranga Rao, B. G. Ravinder Reddy, and
M. V. Rama Rao, Advocates—for the Respondent.

AWARD

The Government of India, Ministry of Labour, by its Order No. L-40012/108/91-IR (DU), dated 13/19-11-1991 referred the following dispute under Section 10(1)(d) (2-A) of the Industrial Disputes Act, 1947 between the Management of Telecom and their workmen to this Tribunal for adjudication :

"Whether the management of Sub-Divisional Officer (Rural) Telecom, Nagar Kurnool is justified in terminating the services of Sri G. Shivaji with effect from 16-10-89 ? If not, to what relief the workman is entitled to ?"

This reference is registered as Industrial Dispute No. 69 of 1991 and notices were issued to both the parties.

2. The brief facts of the claims statement filed by the petitioner-workman read as follows :—

The petitioner's claim for reinstatement in service is based on the fact that the Respondents recruited and employed the petitioner as Casual Mazdoor for 227 days without paid weekly offs during the period from 12-1-1989 to 15-10-1989 except in June and July 1989 during which period he was employed for all the days in those months. Thereafter he was retrenched on the ground that he was recruited after 30-3-1985 contrary to the orders of the Director General, P&T New Delhi prohibiting any fresh recruitment and employment of casual mazdoors. He was not given notice nor paid wages as per the mandatory provisions of Section 25-F of the I. D. Act. The petitioner submits that after absorbing several mazdoors, the Telecom Department issued orders dated 7-11-1989 to grant temporary status to those who could not be absorbed in the regular establishment for want of vacancies. It is thus clear that continuous one year service as casual labourers in the Telecom Department entitles them to temporary status pending the absorption in the regular establishment of the Department, according to their turn in the seniority list Casual Mazdoors of a recruitment unit and for preparing the seniority list the Director General issued separate orders. The petitioner prays that this Hon'ble Tribunal may be pleased to hold and declare that the retrenchment is illegal, null and void and consequently to direct the respondents herein to reinstate him in service with full back wages, continuity of service, protection of his seniority and all other benefits which are consequential and/or incidental to such reinstatement and to pass Award accordingly.

3. The brief facts of the counter filed by the Respondent is read as follows :—

The petitioner was engaged as a casual madoor on daily wages depending upon the availability of work. The casual mazdoors are engaged for laying the cables, erecting poles etc., the work of the casual mazdoors comes to an end as and when the work is over. The work of the casual mazdoor is not continuous and purely depends upon the availability of work. The petitioner worked continuously for 227 days during the period from 12-1-1989 to 15-10-1989 except in June and July 1989 is not correct. That in case of casual mazdoors, there is no question of termination, Casual Mazdoors will be discontinued as and when the work is over. Therefore the allegation that the petitioner was terminated from service and that the termination is in violation of Section 25-F of the I. D. Act is not correct. That the Respondent is a Government of India, Department and it has got procedure for engaging regular employees. The casual mazdoors are meant purely for discharging casual nature of work and they have no right of whatsoever nature to seek for absorption or for employment under the Respondent. The various judgements cited by the petitioner in the claim statement are not relevant and are not applicable to the facts of this case. The fact that the petitioner is unable to give the date of retrenchment itself shows that there is no retrenchment. The petitioner was not eligible for granting of temporary status as he was not engaged prior to 30-3-1985. It is prayed that this Hon'ble Tribunal may be pleased to pass an Award holding that the petitioner is not entitled to any relief.

4. The point for adjudication is whether the Respondent is justified in terminating the services of Sri G. Shivaji with effect from 16-10-1989 or not ?

5. WW-1 was examined on behalf of the petitioner and marked Exs. W-1 to W-5. MW-1 was examined on behalf of the Respondent and no documents were marked on its side.

6. WW-1 is G. Shivaji. He deposed that he was initially engaged by the Respondent from 1-1-1989 to 15-10-1989. Later he was not engaged by the Respondent. He worked for a total No. of 260 days inclusive of National Holidays At the time of removal he was not served with any notice. The Respondent has not paid any other retrenchment benefits. He has worked for a period of 227 without any weekly offs. He was not paid any one month's salary at the time of his retrenchment. At the time of his appointment, he produced his card with regard to registration in the Employment Exchange to the S.D.O.T. He was not reinstated in spite of his request before management. He requests the Hon'ble Court to reinstate him into service with back wages.

7. MW-1 is K. Paramdhamayya. He deposed that he was working as S.D.O. Telecom at Nagarkurnool from August 1993. He is giving the evidence on the basis of the records. The casual mazdoors are engaged for temporary works of laying cables, erection of poles and digging trenches. This is not regular nature of works. The petitioner was engaged from 12-1-1989 to 15-10-1989 and even during the period the petitioner was not engaged continuously and there are breaks in engagement due to non-availability of work. During the period the petitioner worked only for 227 days. The petitioner was informed before the engagement and that this employment would automatically be ceased as soon as the work for which the petitioner was engaged completed.

8. In this case the petitioner has worked only for 227 days between January to October, 1989. The petitioner was engaged as casual mazdoor for temporary works. The petitioner was informed before his initial engagement that his employment is for the period till the work is completed and after that his employment automatically comes to an end till another work is taken up. The employment was not continuous and there were breaks in his employment. The petitioner was engaged for different works and he ceased to be employee during the break periods as such the case of the petitioner comes under Section 2(oo) of the I. D. Act and he is an excluded category. Therefore the decision of the Supreme Court in the American Express Banking Corporation is not applicable to this case. It is seen that the petitioner worked only for 227 days. It is also seen that the disengagement of the petitioner is not retrenchment. Hence notice need not be given under Section 25-F of the I. D. Act. It is also seen that the petitioner was disengaged due to non-availability of work and the work for which the petitioner was engaged were completed and has no new work was taken up immediately. It is seen that the very nature of engagement of the petitioner under the Respondent is not continuous as in other industries. As per the judgement of the Punjab Haryana High Court reported in 1988 (56) I FLR Summary Cases pages 10 and 11 where the nature of the employment is not capable of being continued the workman is not entitled for relief under Section 25-F of the I. D. Act. So also in 1991 (62) FLR page 683 Madhoshanker State of Rajasthan the Rajasthan High Court and in Lal Mohd. Vs. Union of India reported in 1991 (18) ATC 508 the Allahabad Bench of Central Administrative Tribunal have held that in case of casual mazdoors they are not entitled for any back wages. As already stated as per the evidence of the Respondent the petitioner's case comes under Section 2(oo) (bb) of the I. D. Act. Therefore I find that the petitioner-workman is not entitled to any relief.

9. In the result, the management of Sub-Divisional Office (Rural) Telecom, Nagarkurnool is justified in terminating the services of Sri G. Shivaji with effect from 16-10-1989. The concerned workman is not entitled to any relief.

Award passed accordingly.

Typed to my dictation, given under my hand and the seal of this Tribunal, this the 13th day of May, 1994.

Y. VENKATACHALAM, Industrial Tribunal-I

Appendix of Evidence

Witnesses Examined for the

Petitioner/Workman :

WW-1—G. Shivaji.

Witnesses Examined for the

Respondent/Management :

MW-1—K. Parandamaiah.

Documents marked for the Petitioner/Workmen

Ex. W-1/2-3-93—Complaint given by the workmen to the SDOT Nagarkurnool—Reg. payment of arrears of wages.

Ex. W-2/21-11-90—Complaint given to RLC(C) Reg—Illegal retrenchment from service-parawise remarks submitted by the Management to Ex. W-2.

Ex. W-4/15-5-91—Rejoinder of the Workman to Ex. W-3.

Ex. W-5—Minutes of the Conciliation Meeting held on 20-6-91.

Documents marked for the Respondent/Management

NIL

नई दिल्ली, 10 जून, 1994

क्र.सं. 1537.—औद्योगिक विवाद अधिनियम, में 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार सांगली बैंक लि. के प्रबन्धन के संबंध में निम्नलिखित और उनके कर्मचारियों के बीच, अनुबन्ध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण, नं. 1 बम्बई के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 7-6-94 को प्राप्त हुआ था।

[संख्या एल-12012/99/89-आई आर बी-1]]

के. वी. बी. उन्नी, डेस्क अधिकारी

New Delhi, the 10th June, 1994

S.O. 1537.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Central Government Industrial Tribunal-I, Bombay as shown in the Annexure, in the industrial dispute between the employers in relation to the management of the Sangli Bank Ltd. and their workmen, which was received by the Central Government on the 7th June, 1994.

[No. I-12012/99/89-IR.B.I]

K. V. B. UNNY, Desk Officer

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO. I, BOMBAY

PRESENT :

Shri Justice R. G. Sindhakar, Presiding Officer.
Reference No. CGIT-3 of 1990

PARTIES :

Employers in relation to the management of the Sangli Bank Ltd.

AND

Their Workmen.

1452 GI/94—7

APPEARANCES

For the Management : Shri Ganekar, Advocate.

For the Workman : Shri Suthye, Advocate.

INDUSTRY : Banking.

STATE : Maharashtra.

Bombay, dated the 20th day of May, 1994

AWARD

The Government of India, Ministry of Labour, New Delhi by letter dated 11-1-1990 made following reference to this Tribunal for adjudication under Section 10(1)(d) read with Section 2A of the Industrial Disputes Act, 1947 :

"Whether the action of the management of The Sangli Bank Ltd. in terminating Shri M. M. Tingare, Cashier-Clerk to Phaltan Branch as Clerk though requested for transfer to Tasgaon branch in violation of customs and usages and by adopting unfair Labour Practice as per Schedule V of I. D. Act, 1947 is justified? If not, to what relief the workman is entitled?"

2. It appears that the use of the word in the schedule 'terminating' is wrong. In fact it should be 'transferring'. Accordingly I have passed an order on 24-3-1994 after hearing both the sides and it is agreed that the reference should read as "Whether the action of the management in transferring Shri Tingare Cashier/Clerk at Phaltan branch as a Clerk is justified".

3. Statement of claim has been filed. It is an admitted position that Shri Tingare was appointed as a Clerk and permanent employee in Sangli Bank Ltd. at Phaltan Branch, District Satara. He was appointed in the year 1973 and in 1977 appointed as a Cashier-cum-Clerk with special allowance by letter dated 11-6-1977 and instructed to take charge as Cashier-cum-Clerk at Manerajuri Branch. It is the case of the union that he is a union activist. He used to travel from Tasgaon where he is staying to Manerajuri by S.T. But a distance of 11 K.M. by spending about Rs. 3.20. He was the only earning member in the family consisting of five members including old, sick father aged about 87. His father has undergone major operation and it was necessary for Shri Tingare to look after him. He had school going children. On 18th July, 1988 he came to be abruptly transferred to Phaltan as a Clerk and Cashier's allowance was discontinued. He thereby lost not only special allowance but also D.A. benefit and the loss was to the extent of Rs. 206 per month. He had to reside at Phaltan which was a distance of about 125 K.M. from Tasgaon for 5 days in a week and incur additional expenditure of Rs. 375 per month over paying-guest facility at Phaltan. He further stated that union activities were hampered. His attendance for that term was irregular as he required to take care of aged father and school-going children.

4. He approached the Government conciliation machinery of Assistant Labour Commissioner but it ended in a failure report and thereafter a reference has come to be made. According to him it is an unfair labour practice, contrary to the Bi-partite Settlement and action is vindictive in nature, opposed to rules, norms of transfer and principles of natural justice. He therefore, prays for setting aside that order claiming this as an unfair labour practice and back wages, interest @ 12 per cent per annum, compensation for travelling expenses etc.

5. Written statement has been filed on behalf of the management of the Bank. It is not disputed that he had worked as a Clerk and joined the Bank services on 11-7-1973 at Phaltan branch and when new branch was opened at Manerajuri in 1977, applications were invited from the Clerical Staff for filling the post of Cashier at Manerajuri. Mr. Tingare applied for it, on the basis of seniority, came to be appointed as Cashier-cum-Clerk.

6. It is further contended that his work was not satisfactory, received several complaints and management tried to warn him and called upon him to improve. Though he assured to do so he did not show any improvement and

therefore, the management transferred him to the original place of posting at Phaltan in July 1988. As a result of transfer the business at the Manerajuri branch increased. It is further stated that the management was not aware that he was a union activist. All the same he has denied that it is a case of victimisation on that account. It is further stated that the allowance payable to Cashier is only when he worked as such and not otherwise. It is then contended that it is the management's right to effect transfer and the bank has not violated any Bi-partite Settlement or any norms or rules in that behalf. It is also denied that he has been transferred by way of punishment and also contended that no unfair labour practice has been committed. He has to work at the place the management has posted him and cannot be heard to say that he incurred expenditure over either commuting to that place of work or make payment over paying-guest charges. Request for rejection of this prayer made by Mr. Tingare is made.

7. Since there is no dispute on the point that he was appointed initially at Phaltan as a Clerk, transferred to Manerajuri branch when he applied for the same when the new branch was opened at Manerajuri in the year 1977 and further in the year 1988 came to be retransferred to Phaltan it is not necessary to refer to that part of the evidence. I may, however, mention that in his affidavit filed by Shri Bapat, Manager of Manerajuri branch, Shri Bapat has stated these facts.

8. The grievance made by Shri Tingare about his transfer to Phaltan as a Clerk is to be examined in the light of facts and with reference to relevant provisions of the award and settlements. However, before I do that, I may make a reference to decisions relied upon in this connection.

9. The Supreme Court in the case between Canara Banking Corporation Ltd. and Vittal (U.) referred to Shastri Award and observed that the obligation of the Bank management was to see as far as possible that there is no transfer outside the state or the language areas in which the employee has been serving except of course, with his consent. Therefore, so far as the workman not belonging to the subordinate staff is concerned the Shastri Award has not accepted the demands of the office bearers of the unions and has on the contrary recognised the right of the management to post an employee to any place in the interest of the institution. In this particular case the transfer is not outside the state or the language area in which Shri Tingare was serving. He joined his duties at Manerajuri branch as Clerk-cum-Cashier and his case is that he is a resident of Tasgaon. It has to be noted that this is not a frequent transfer also. In 1973 he came to be appointed at Phaltan and in 1977 as per his application for post of Cashier-cum-Clerk he came to be appointed at newly opened branch at Manerajuri. It is in 1988 that is after 11 years that he comes to be transferred back to Phaltan the place where he was originally appointed. By no stretch of imagination can it be said that it is a case of frequent transfer.

10. The management has given reasons in this proceeding and also before the conciliation officer, the circumstances under which he was required to be transferred. His work was not found to be satisfactory and therefore, the business of the Bank suffered. Opportunity given to him to show improvement was not availed of and it is therefore, the management took the decision of transferring him. In this connection evidence of Shri Bapat in the form of affidavit throws much light. He stated in the para 2 that the performance of the workman at Manerajuri branch was unsatisfactory and several complaints were received from the customers against the workman. He was non-cooperative instigated other staff members from abstaining from their work. The Area Manager had given an opportunity, called him on 8th September 1984 and advised him to improve and he promised that he would improve, but did not show any improvement. He was not punctual, work had accumulated and the business of the bank was adversely affected and because of all this that it was found necessary to shift him from Manerajuri to Phaltan. Management has also produced record in support. Shri Bapat has been cross-examined on behalf of the workman by his learned counsel. I do not find any material elicited to show that the evidence Shri Bapat gave is not worth reliance. Shri Bapat in the course of cross-examination admitted that he was not issued a memo for unsatisfactory work but the record produced by the management shows that the work

was not satisfactory. A letter dated 4-1-1989 though subsequent to order of transfer, makes mentions of unsatisfactory work performance by Shri Tingare. In that letter reference has been made to the Branch Managers' conference dated 21-7-1984, when Shri Kurlekar the Branch Manager had informed that Shri Tingare was not cooperating and hence lot of work accumulated. It also mentioned on 8-9-1984 Shri Tingare called on the Area Manager and was warned by Area Manager and Shri Tingare assured to show improvement. That letter mention acts of omission and commission of Tingare. It has also mentioned that the delegation of local people also called on Head Office authorities on 21-1-1985 complaining about Shri Tingare's work and referred to similar reports from the subsequent Branch Manager Shri Bapat on 7-12-1987, 16-1-1988, 30-1-1988 and 19-3-1988. Another complaint against him in July 1988 is also referred to. This letter also mentioned that Tingare himself in his application dated 19-7-1988, asked for one more opportunity to improve his behaviour, thereby accepting his earlier misbehaviour.

11. It is also mentioned that the correspondence is also produced on record indicating that all was not well so far as the working of Shri Tingare is concerned while he was at Manerajuri branch. I therefore, find that the management has exercised its powers to shift him from Manerajuri to Phaltan. The action does not smack of any malafides nor can it be said that it is unfair labour practice given in Schedule V, item 7 as urged. Allegation that because he was a union activist, he was victimised is also not borne out on the record. Shri Bapat is not even aware if Shri Tingare was union representative at Manerajuri. He was asked to produce letter received from Head Office on the basis of relieving order 1987-88 was passed and he produced that. It is true it does not mention the reasons for transfer. In my opinion it is not necessary to do so and the Management has the power to transfer an employee from one place to another subject of course to the provisions of Shastri Award, chapter XXVIII to which reference has been already made.

12. It was urged on behalf of Shri Tingare that the action amounts to punishment and there was no enquiry held and therefore, it is bad. Once again I must say that I am unable to accept this point urged. It is not punitive transfer. The Bank management found that his work was not satisfactory, that it affected the business of the Bank and therefore, shifted him from that place to Phaltan. The fact that he lost the allowance which was drawn and consequent benefit and additional D.A., the fact that he had to spend little more over stay and lodging, messing at his new place of posting will not show that it is punitive transfer. Exigencies of service required that he was not suited for the branch at Manerajuri as a Cashier and therefore, the management which had undoubtedly a right transferred him. It is true that some hardship is likely to be caused to a workman if he is transferred to a place away from his normal place of residence but this is inevitable. Hardship caused to a workman due to transfer is not sufficient cause for setting aside the transfer order and that is what, High Court of Madras holds in a case between Caravan Goods Carriers Pvt. Ltd. and Labour Court, Madras and another reported in 1977 J.L.L.J. page 199. The management on the contrary contends that he must stay at the place of his posting, and cannot cry over additional expenses incurred on account of staying away from his place of posting. The management also in my opinion, rightly urged that allowance of the cashier goes with the performance of the duties of cashier and if he does not perform and was not assigned duties of cashier he cannot complain of that loss.

13. I have therefore, given due consideration to the points raised on behalf of the union by Mr. Sathye, I find that the action of the management is justified and no fault can be found with that order of transfer.

14. I may mention before parting with the matter that schedule expects this Tribunal to examine the action of the management in transferring Shri Tingare, Cashier-cum-Clerk to Phaltan branch as a Clerk though requested for transfer to Tasgaon branch in violating of customs and usages and by adopting unfair labour practice as per Schedule V of the Industrial Disputes Act, 1947 is justified. I have already dealt with the aspects of unfair labour practice and I do not find that there is any unfair labour practice involved. The point is that though he was Cashier he was transferred as a Clerk and I have also dealt with this aspect and I have found

that it is upto the management of Bank to post him as a Clerk and it is not obligatory upon the management to post him as a Cashier. It is the Clerks who perform duties of Cashiers and then become entitled to Cashier's allowance. There is nothing wrong about it in posting him as a Clerk. It is said that he had asked for transfer to Tasgaon branch and violating customs and usages he has been transferred to Phaltan. I do not find that this transfer which he has asked for has a relevance to the transfer order in 1988. It appears that he had asked for transfer to Tasgaon much earlier. Besides there is no material adduced to show that there was any custom or usage which has been violated. Shastri Award while dealing with the policy regarding transfers has not accepted the particular demand made on behalf of the union. It is stated that the workman when he joins the services of a Bank is expected to work at any place the management, governed by the interests of the institution, determines. I find therefore, no merit in the grievance made by the employee and award accordingly.

R. G. SINDHAKAR, Presiding Officer

नई दिल्ली, 10 जून, 1994

का.प्र. 1538.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार पश्चिम रेलवे के प्रबन्धन के संबद्ध नियोजकों और उनके कर्मचारियों के बीच, अनुबन्ध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण, 1 दिसम्बर के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 10-6-94 को प्राप्त हुआ था।

[संख्या एल-41011/22/91 आई आर (डी यू) आई आर बी-1]

के.वी.बी. उन्नी, डेस्क अधिकारी

New Delhi, the 10th June, 1994

S.O. 1538.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Central Government Industrial Tribunal I, Bombay as shown in the Annexure, in the industrial dispute between the employers in relation to the management of Western Railway and their workmen, which was received by the Central Government on the 10-6-94.

[L-41011/22/91-IR(DU)IR. B. I]

K. V. B. UNNY, Desk Officer

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO. I, BOMBAY

PRESENT :

Shri Justice R. G. Sindhakar,
Presiding Officer

Reference No. CGIT-91 of 1991

PARTIES :

Employers in relation to the management of
Western Railway, Bombay.

AND

Their workmen

APPEARANCES :

For the Management.—Shri P. R. Pai, Advocate.

For the Workmen.—Shri M. B. Anchaa,
Advocate.

INDUSTRY

: Railways.

STATE

: Maharashtra.

Bombay, dated the 31st day of May, 1994

AWARD

By letter dated 8-11-1991/12-11-1991, Government of India, Ministry of Labour, New Delhi has made under Section 10(1)(d) read with sub-section 2A of the Industrial Disputes Act, 1947, following reference for adjudication to this Tribunal.

"Whether the demands raised by the PRKP through a charter of demands as at Annexure 'A' are justified? If so, what relief the concerned workmen are entitled to?"

2. I was referred to the statement of claim so as to understand the demands made.

3. Parishad's Divisional Secretary Shri A. Rajput has in his statement of claim stated that the concerned workmen are employed under Divisional Railway Manager, Western Railway, as Indicator Operators at different stations on Bombay suburban section of Bombay Division. Skilled grade should be allotted to these indicator operators. They have to indicate timings of suburban trains arrival and departure at an interval of 2 to 3 minutes. They sometimes operate electronic or mechanical indicators or hand operated indicators, which indicates trains destination, its arrival, departure and its stay and non-stay at different stations on suburban section. This activity requires an exercise or application of mind too. Sometimes these employees have to make announcement on public address system. It is for these reasons that they should be treated in skilled grade and paid as such from the day they are working. Presently they are treated as unskilled employees as per norms are not subjected to such type of work.

4. The second demand is that of supply of uniforms and it is based on the ground that Indicator Operators at Matunga, Mahim and Bombay Central are supplied uniforms and rest are not. Demand therefore, is that uniform should be supplied to all so as to distinguish them from others.

5. The third demand is that the channel of promotion. According to them in each category which is presumed isolated is clubbed either with the akin category of other department or they are given further channel of promotion with other similar category. So far as these workmen are concerned they have not yet been clubbed for further promotion with any category for the last 8 years.

6. The last demand is for the uniform roster of working system. This was that they are working for

8 hours, 10 hours or 12 hours as per sweet choice of the Station Master. These employees have to be alert as they deal with the train working and as such they are intensive workers. They should be paid overtime for work in excess of 8 hours.

7. Railway Administration has filed written statement. It is contended at the outset that the reference is bad in law as the same is made without any application of mind. It is further contended that it is stale, time barred and not maintainable in law.

8. With regard to the merits of the demand the Administration says that these train indicator Peons are non-skilled employees in Group 'D' in scale Rs. 750-940(RP) and since, they are in initial grade the question of granting them officiating allowances does not arise. They are not entitled to allotment of skilled grade. It is denied that the indicator operators are some times operating electronic or mechanical indicator or hand operated indicators which indicates train destination, its arrival, departure and its stay and non-stay at different stations on suburban section and activity requires an exercise or application of mind and some times these employees had to make announcement on public address system justifying them to be treated as in skilled grade and payment accordingly. It is however, admitted that they are treated un-skilled. It is further denied that the un-skilled employees as per term are not subjected to such type of work.

9. It is denied that indicator operators at Mahim, Matunga and Bombay Central are supplied uniforms. Demand for supply of uniform for train indicator Peon has not been so far considered by the Uniform Committee.

10. It is submitted that the seniority of all Class IV employees except Safaiwala, Waterman/Woman in the initial grade are maintained jointly by the management. At the time of absorption they are posted in the various departments, namely T.I. Peon, Platform Porter C/Hamal, etc. depending upon vacancies available at that time they are promoted as Pointsman, Leverman, Gateman if they are found medically fit in category A/2 as prescribed by the Railway Board with the minimum educational qualifications not less than VIIIth standard. The T.I. Peons are also promoted in the above categories if they are fulfilling the conditions mentioned. The management denied the contention of the workmen that the category which is presumed isolated is to be clubbed with the skilled category and are given further channel of promotion with other similar category.

11. It is also denied that there is no uniform roster. It is also denied that it is a choice of the Station Master to make them work for 8 hours to 12 hours daily. Contention is that workmen have been classified 'continuous' and duty rosters provided by Railway Administration. In the end submission made is that there is no merit in any of the demands and the same reference should be rejected.

12. Written arguments have been advanced on
I am more

than the statement of claim and written statement filed.

13. So far as the demand for supply of uniform is concerned I find that in para 5 of the written arguments, it has been stated that the Railway Administration has started supplying uniform. Union is not pressing the said demand. I will have to therefore, deal with the rest of demands made.

14. First demand is that they should be allotted skilled grade. The management has not been agreeable to give them skilled grade and according to the workman they are performing duties and it should be treated on par with those placed in skilled grade. Unfortunately there is nothing brought on record to show as to which type of employees are allotted skilled grade and what is the basis for doing so. The nature of the duties performed by the indicator operators are given in the statement of claim and in the written statement. The management has denied that they are performing those duties. In the absence of any material it is rather difficult to accept the demand made by the employees on this point. In fact it appears from the written statement that they are Train Indicator Peons and if they be so it is difficult to direct the administration to allot them skilled grade by this award.

15. So far as the grievance about channel of promotion is concerned the Administration has stated that it is maintaining seniority of all Class IV employees except Safaiwala, Waterman/Woman in the initial grade. At the time of absorption they are posted in the various departments namely T.I. Peon, Platform Porter C/Hamal, etc. depending upon vacancies available. At that time they are promoted as Pointsman, Leverman, Gateman if they are found medically fit in category A/2 as prescribed by the Railway Board with the minimum educational qualifications not less than VIIIth standard. The T.I. Peons are also promoted in the above categories apply to the same criterion. Therefore, there is once again no material to show that this is not being done and in the absence of that, the burden of showing which is on the employees, it is not possible to grant relief on this count to the employees by holding that there is no channel of promotion.

16. On the point of uniform roster once again I find that there is a denial by the management and total absence of evidence on the said of the workmen. I must, however, say that if they are being made to work for a period longer than they are bound to then they would be surely justified in claiming overtime wages which the other employees are entitled to and if they are not paid accordingly they would be entitled to approach appropriate forum for a relief. However, a bald statement in the statement of claim that they are made to work for more than 8 hours is not sufficient, in the teeth of denial by the Railway Administration to grant the relief on this count. It is therefore, in the circumstances, not possible to grant any relief to the workmen.

R. G. SINDHAKAR, Presiding Officer

नई दिल्ली, 10 जून, 1994

का.आ. 1539.— औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार स्टेट बैंक आफ इंडिया के प्रबन्धतंत्र के संबद्ध नियोजकों और उनके कर्मचारों के बीच, अनुबन्ध में निम्नलिखित औद्योगिक विवाद में औद्योगिक अधिकारण, हैदराबाद के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 10-6-94 को प्राप्त हुआ था।

[संख्या एल-12012/273/89-आईआरबी-3/आईआरबी-1]

के.वी.बी. उन्नी, डेस्क अधिकारी

New Delhi, the 10th June, 1994

S.O. 1539.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Industrial Tribunal, Hyderabad, as shown in the Annexure, in the industrial dispute between the employers in relation to the management State Bank of India at their workmen, which was received by the Central Government on 10-6-1994.

[No. L-12012/273/89-IRB. III/IRB. I]

K. V. B. UNNY, Desk Officer.

ANNEXURE

BEFORE THE INDUSTRIAL TRIBUNAL AT HYDERABAD

PRESENT :

Sri Venkatachalam, M.A., B.L., Industrial Tribunal-I.

Dated : 19th day of May, 1994.

INDUSTRIAL DISPUTE NO. 26 OF 1991.

BETWEEN :

The General Secretary, State Bank Employees Union, Peddibhotlavari Street, Vijayawada-520 002. ... Petitioner.

AND

The Regional Manager, State Bank of India, Regional Office, Region-IV, RTC Complex, Visakhapatnam-530 020. ... Respondent.

APPEARANCES :

S/Sri C. Suryanarayana & P. Bhaskar, Advocates for the Petitioner.

M/s. K. Srinivasa Murthy, G. Sudha, A. M. Ananthasen Rao and S. Ramesh, Advocates for the Respondent.

AWARD

The Government of India, Ministry of Labour by its Order No. L-12012/273/89-IR.B.III, dt.17,

22-1-1990 referred the following dispute under Section 10(1)(d) (2A) of the Industrial Disputes Act 1947 between the Management of State Bank of India, Visakhapatnam and their workman to this Tribunal for adjudication :

“Whether the action of the State Bank of India Region-IV Visakhapatnam in reducing the pay of Sri T.L.R.L. Sarma to the next lower stage for a period of one year vide their Order, No- (3-0)DPC/VSP/R-IV/No. 3, dt. 7th February, 1986, was justified? If not to what relief the workman is entitled to and from which date?”

This reference was registered as Industrial Dispute No. 26 of 1991 and notices were issued to both the parties.

2. The brief facts of the claim statement filed by the Petitioner workman is read as follows :—Sri T.L.R.L. Sarma, joined the services of the State Bank of India at its F. Ex. Department, Hyderabad Branch on 2-6-1969 as Messenger. He was promoted as Daftry from 22-6-1973. He was transferred to Delia Gannavaram as Messenger on 28-9-1983. He was promoted as Record Keeper from 1-5-1988 and is presently working as Record Keeper at the Bank's Narsipatnam Branch, Visakhapatnam District. By letter dt. 19-8-1983 he was charge sheeted, he submitted his reply to the charge sheet on 7-9-1980. Further submissions were made by him to the Disciplinary Authority on 17-12-1984. The domestic enquiry was held on 17-12-1984. The Regional Manager, Region IV and Disciplinary Authority issued a show cause notice proposing the punishment of “stoppage of one increment by way of cancellation with cumulative effect”. By his letter dt. 11-7-1985 the Disciplinary Authority modified the proposed punishment of “stoppage of one increment by way of cancellation with cumulative effect” to one of “stoppage of one increment by way of cancellation without cumulative effect” and imposed the same on the workman. After the disposal of the Appeal by the Appellate Authority the Disciplinary Authority served an order dt. 7-2-1986 amending the punishment once again to “reduction in your pay to the next lower stage for a period of one year”, and for the punishment to take effect from the date of receipt of the order. Before the personal hearing, the workman was not furnished with the copies of the Enquiry Report, the findings of the Enquiry Officer and the proceedings of the Disciplinary Authority. The workman had, thus, before him only the show cause notice dt. 19-6-1985. The workman had no material before him as to how the Enquiry Officer evaluated the evidence, documentary and oral, before him and the basis of his findings that the charges had been proved. The D.A. had not given the workman any idea as to who he himself evaluated the evidence and why and how he was in complete agreement with the Enquiry Officer's findings and the basis on which D.A. found the workman “guilty of all the charges”. The workman was denied the reasonable opportunity of knowing the material against him and to defend himself properly and effectively. The proceedings against the workman, the punishment as originally imposed on 11-7-1985 and the one subsequently imposed on

7-2-1986 viz. "reduction in your pay to the next lower stage for a period of one year" are unsustainable for the reasons and grounds set out herein the petitioner prays that this Hon'ble Tribunal be pleased to hold that the punishment imposed on the workman viz. "reduction of your pay to the next lower stage for a period of one year" is unsustainable and unjustified and that the workman is entitled to have his pay restored to the stage from which it was reduced and from the date of receipt of the order dt. 7-2-1986 by the workman viz. 11-2-1986 and be pleased to pass an Award.

3. The brief facts of the counter filed by the Respondent read as follows :—The contention of the workman that he should have been charge sheeted under the heading of the offence and not under the heading of gross misconduct is untenable since it is for the disciplinary authority to frame the charges under the relevant category once that is decided, then the procedure prescribed therefor conducting the enquiry will be followed and the workman has no right to demand as to under what category of misconduct he should be charge sheeted and what procedure has to be followed in the enquiry proceedings. In fact a copy of the report was forwarded to the Branch Manager of Delta Gannavaram Branch under cover of the letter dt. 19-6-1985 enclosing there to copies of the proceedings of the Disciplinary Authority and that of the enquiry with specific instructions to make available the same to the workmen if a request is made by him or his representative in writing and therefore the contention that he was not aware of the contents thereof is only an after thought and cannot be accepted. In fact the Appellate Authority having gone through the entire proceedings and hearing the workman and after having been convinced that the delinquent was guilty of misconduct came to the conclusion and that the allegations to be contra made in the petition are baseless and made for the purpose of this case. The Disciplinary Authority exercised its powers reasonably by applying its mind to the facts of the case and also modified the punishment to the advantage of the workman after personal hearing. Once the Appellate Authority disposes the appeal the matter would and the order of the Disciplinary Authority dated 7-12-1986 after passing of orders by the Appellate Authority is without jurisdiction and is capricious and culpable exercise of the authority and is irregular, void are all misconceived and incorrect. The workman at the time of hearing has not bothered to inform the Disciplinary Authority, the fact that he reached maximum in the scale and as

such the question of implementing the proposed modified punishment in his case like "stopping of one increment with or without cumulative effect" is of no consequence. The Disciplinary Authority has not analysed the evidence and given reasons for his complete agreement with the Enquiry Officer's findings is yet another untenable and vague contention and that the Disciplinary Authority in fact acted as expected under law. The punishment that is imposed for the misconduct of which the delinquent is found guilty of is very light compared to the misconduct of which he was found guilty and the delinquent was given full opportunity to defend himself and after evidence was

adduced which established the guilty of the delinquent he was punished after being affording opportunity for personal hearing. That there are no circumstances warranting to set aside the punishment and the petition may be dismissed with costs.

4. The point for adjudication is whether the action of the Respondent-Bank in reducing the pay of Sri T.L.R.L. Sarma to the next lower stage for a period of one year was justified or not?

5. No oral evidence have been adduced by either side. Ex. M1 to M15 were marked on behalf of the Respondent Management. No documents were marked on the side of the Petitioner workman. Before going into the merits of the case, this Tribunal decided the validity of the domestic enquiry as preliminary issue. On 19-4-1994 this Tribunal passed the order holding that the domestic enquiry was held properly and is not vitiated at all.

6. A perusal of the records would reveal that the Petitioner-workman was not furnished with the copies of the Enquiry Report, the findings of the Enquiry Officer and the proceedings of the Disciplinary Authority. The petitioner workman had only the show cause notice dt. 19-6-1985. It is seen that the petitioner-workman had no material before him as to how the Enquiry Officer evaluated the evidence, documentary and oral, before him and the basis of his findings that the charges had been proved. It is also further seen that the Disciplinary Authority had not given the workman any idea as to how he himself evaluated the evidence and why and how he was incomplete agreement with the Enquiry Officer's findings and the basis on which the Disciplinary Authority found the workman guilty of all the charges. I find that the petitioner-workman was denied the reasonable opportunity of knowing the material against him and to defend himself properly and effectively. The allegation of the petitioner-workman that he preferred an Appeal to the Appellate Authority against the order dt. 11-7-1985 imposing the punishment of stoppage of one increment by way of cancellation without cumulative effect, the workman submitted that he had not been furnished the copies of the Enquiry record, the findings of the Enquiry Officer and the Proceedings of the Disciplinary Authority, that he had not been given adequate time to prepare his submission against the then proposed punishment at the personal hearing, that there was not even a whisper of evidence in support of the allegation against him, that the finding of guilt was on the basis of no evidence, that the finding of guilt and the imposition of punishment suffer from want of application of mind on the part of the Disciplinary Authority and that for these reasons the punishment should be set aside. I find that it was the Disciplinary Authority who is to furnish the material to the petitioner-workman, the Appellate Authority puts on the workman, while the case of the workman is to have adequate time to present his case at the personal hearing before the Disciplinary Authority, to which he failed to do so. It is pertinent to note that the Disciplinary Authority had not analysed the evidence, much give reasons for his complete agreement with the enquiry Officer's findings. The punishment so imposed is unsustainable for want of application of mind to the evidence on record, which did not establish the allegation in the

charge sheet. The punishment of reduction in pay to the next lower stage for one year is illegal, inoperative and void as the order amending the punishment imposed on 11-7-1985 was passed after the jurisdiction of the Disciplinary Authority stood ousted and after the Appellate Authority had disposed of the appeal, and the petitioner workman is entitled to have his pay restored to the stage from which it was reduced.

7. In the result, the action of the State Bank of India Region-IV, Visakhapatnam in reducing the pay of Sri T.L.R.L. Sarma to the next lower stage for a period of one year vide their order No. (3-o)|DPC|VSP|R-IV|No. 3, dt. 7th February, 1986, was not justified. The concerned workman is entitled to have his pay restored to the stage from which it was reduced.

Award passed accordingly.

Typed to my dictation, given under my hand and the seal of this Tribunal, this the 19th day of May, 1994.

Y. VENKATACHALAM, Industrial Tribunal-I
Appendix of Evidence :

Witness examined on either side.

NIL

Documents marked for the Respondent-Management (By consent)

- Ex. M1 19-8-83.—Charge sheet issued to the workman.
- Ex. M2 18-10-83.—Notice of the domestic enquiry issued to the workman by the Regional Manager.
- Ex. M3 18-10-83.—Letter addressed to Sri C. S. Prakash Rao, appointing him as E.O.
- Ex. M4 17-12-84.—Letter from Sri T.L.R.L. Sarma addressed to the Disciplinary Authority.
- Ex. M5.—Enquiry proceedings (Register).
- Ex. M5A.—Typed copy of the enquiry proceedings.
- Ex. M6.—A bunch of 8 exhibits marked before the Enquiry Officer.
- Ex. M7.—Enquiry Officer's report.
- Ex. M8.—Brief submitted by the Prosecuting Officer, Sri K. Subramanayam.
- Ex. M9 19-6-85.—Proceedings of the Disciplinary Authority proposing punishment.
- Ex. M10 11-7-88.—Final proceedings of the Disciplinary Authority imposing punishment.
- Ex. M11 11-7-85.—Letter addressed to the workman by the Disciplinary Authority.
- Ex. M12 27-8-85.—Appeal dt. 27-8-85 submitted by Sri T.L.R.L. Sarma.
- Ex. M13 11-10-85.—Letter along with proceedings dt. 10-10-85 of the Appellate Authority.

Ex. M14 7-2-86.—Letter addressed to T.L.R.L. Sarma by the Disciplinary Authority.

Ex. M15 7-2-86.—Amended final proceedings of the Disciplinary Authority dt. 7-2-86.

Documents marked for the Petitioner-Workman :

NIL

नई दिल्ली, 6 जन, 1994

का.आ. 1540—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार, बैंक आफ बड़ोदा के प्रबंधन के संबद्ध नियोजकों और उनके कर्मचारों के बीच, अनुबंध में निदिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण सण्डीगढ़ के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 3-6-94 को प्राप्त हुआ था।

[मंजूरा एल-12012/349/91-आई आर (बी-2)]

सी. गंगाधरन, डेस्क अधिकारी

New Delhi, the 6th June, 1994

S.O. 1540.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Central Government Industrial Tribunal, Chandigarh as shown in the Annexure in the Industrial Dispute between the employers in relation to the management of Bank of Baroda and their workmen, which was received by the Central Government on 3-6-1994.

[No. L-12012/349/91-IR(B-II)]

C. GANGADHARAN, Desk Officer.

ANNEXURE

BEFORE SHRI ARVIND KUMAR, PRESIDING OFFICER, CENTRAL GOVT. INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, CHANDIGARH

Case No. ID 20/92

K. B. Malhotra Vs. Bank of Baroda.

For the workman.—Workmen in person.

For the management.—Shri K. C. Zumdegni.

AWARD

Central Govt. vide gazette notification No. L-12012/349/91-I.R. (B.II) dated 12-3-1992 issued U/S. 10(1)(c) of Industrial Disputes Act, 1947 referred the following dispute to this Tribunal for adjudication :

“Whether the action of the management of Bank of Baroda in not giving weightage of Defence Services to the ex-service employee i.e. Sh. K. B. Malhotra at the time of his promotion from clerical to officer cadre and denying promotion to him is justified? If not, to what relief is the workman entitled to?”

2. In the present case the petitioner has made a statement that he wants to withdraw the present reference. In view of the statement made by the workman himself. No dispute award is returned to the Ministry.

Chandigarh,

6-5-1994.

ARVIND KUMAR, Presiding Officer.

नई दिल्ली, 6 जन, 1994

का.आ. 1541—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार, मिडिकेट बैंक के प्रबंधन के संबंध में नियोजकों और उनके कर्मचारों के बीच, अनवरत में निरन्तर औद्योगिक विवाद में केन्द्रीय सरकार, औद्योगिक अधिकरण चण्डीगढ़ के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 3-6-94 को प्राप्त हुआ था।

[संख्या एल-12012/24/91-आई आर (बी-2)]

सी. गंगाधरन, डेस्क अधिकारी

New Delhi, the 6th June, 1994

S.O. 1541.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Central Government Industrial Tribunal, Chandigarh as shown in the Annexure in the Industrial Dispute between the employers in relation to the management of Syndicate Bank and their workmen, which was received by the Central Government on 3-6-1994.

[No. L-12012/24/91-IR(B-II)]

C. GANGADHARAN, Desk Officer

ANNEXURE

BEFORE SHRI ARVIND KUMAR, PRESIDING OFFICER, CENTRAL GOVT., INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, CHANDIGARH

Case No. ID 139/91

Sanjay Mahendiratta Vs. Syndicate Bank.

For the workman.—None.

For the management.—Shri K. Laxmi Narain.

AWARD

Central Govt. vide gazette notification No. L-12012/24/91-I.R.B. II dated 30-9-1991 issued U/S. 10(1)(d) of Industrial Disputes Act, 1947 referred the following dispute to this Tribunal for adjudication :

“Whether the action of the management of Syndicate Bank in terminating the services of Shri Sanjay Mahendiratta, Pigmy Agent is justified? If not, to what relief is the workman entitled?”

2. The petitioner did not put up appearance despite number of registered notices. The management was asked to lead their evidence vide order dated 12-8-1993.

3. MW1 K. Laxminarayan Manager I.R. is the management's witness. He filed his affidavit Ex. M1. In his affidavit he has stated that Pigmy Agents are small deposit collectors who visit the premises of potential and existing customers under the Pigmy deposit scheme. The amount so collected are to be deposited in the bank and the agents are entitled for commission @ 3 per cent on the collections. There is no strict age requirements/educational qualification for the appointments of pigmy agents. The pigmy deposit agents are not subjected to minute to minute supervision of the bank. There is no master and servant relationship between the two. The only relationship between the bank and agent is principal and agent. It is in this context the petitioner was appointed on 22-7-1989 on the basis of his application moved in this respect on 21-7-1989. The petitioner also executed an agreement with the bank on 22-7-1989. The Zonal Office of the bank vide circular dated 21-10-1989 advised all the branches that the appointments made subsequent to 5-7-1989 cannot be approved. It is in this context the agency of the petitioner was withdrawn on 7-11-1989 by invoking the clause 9 of the agreement which stipulates that the agency may be terminated by the principal at any time without notice. Further stand of the management that the petitioner had on worked from 22-7-1989 to 7-11-1989 only for 108 days. Termination of the agency of the petitioner is thus legal and justified and sought the dismissal of this reference. The management also placed on the record application of the petitioner, appointment letter dated 22-7-1989, agreement dated 22-7-1989 and the termination letter dated 7-11-1989. The management closed their evidence.

4. I have heard the representative of the management, gone through the evidence and record.

5. The petitioner was appointed pigmy agent vide his appointment letter dated 22-7-1989. Clause 7 of the appointment letter clearly stipulates “however the bank may terminate your agency at any time at its discretion without giving you any notice or assigning reasons whatsoever.” The petitioner had also entered into an agreement with the bank on 22-7-89. Copy of the agreement has been placed on the record. Clause 9 of the said agreement stipulates as follow :

“I agree that my agency may be terminated by the principal at any time without notice to me.”

It is thus apparent from the clause 7 of the appointment letter and clause 9 of the agreement dated 22-7-1989 duly entered by the petitioner with the bank that his agency can be terminated by the principal at any time without notice to him, therefore, the termination of the agency of the petitioner as pigmy agent is certainly in pursuance of the terms and conditions laid down in the appointment letter and the agreement as stated above. Therefore, it can not be said that there is any illegality in terminating the agency of the petitioner as pigmy agency.

6. The matter does not rest here. The petitioner in order to have protection of Section 25-F of the Industrial Disputes Act, 1947 has to establish that he had completed 240 days preceeding 12 calendar months from the date of termination. The petitioner as evident had worked from 22-7-1989 to 7-11-1989. He has thus completed 108 days only. He has not completed 240 days preceeding 12 calendar months. The petitioner having not completed the stipulated on year continuous service as defined in Section 25-B of the Industrial Disputes Act, 1947 does not qualify himself under the protection of Section 25-F of the Industrial Disputes Act, 1947 and obviously it was not mandatory for the management to have served a notice or to have pay wage in lieu of notice and retrenchment compensation to the petitioner. Therefore, the management has not contravened any provisions of Industrial Disputes Act, 1947.

7. Hence nothing survive in the proceedings initiated by the petitioner. He is not entitled to any relief whatsoever. The reference is dismissed and returned to the Ministry.

Chandigarh.

12-5-1994.

ARVIND KUMAR, Presiding Officer.

नई दिल्ली, 7 जून, 1994

का.आ. 1542—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार, न्यू बैंक आफ इंडिया के प्रबंधन के संबंध कर्मचारियों के बीच में अनुबंध निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण, चण्डीगढ़ के पंचाट को प्रकाशित करती है, जो केन्द्रीय सरकार को 6-6-94 को प्राप्त हुआ था।

[संख्या एल-12012/299/90-आईआर (बी-2)]

सी. गंगाधरन, डेस्क अधिकारी

New Delhi, the 7th June, 1994

S.O. 1542.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Central Government Industrial Tribunal, Chandigarh as shown in the Annexure in the Industrial Dispute between the employers in relation to the management of New Bank of India and their workmen, which was received by the Central Government on 6-6-94.

[No. L-12012/299/90-IR(B.II)]

C. GANGADHARAN, Desk Officer

1452 GI/94—8

ANNEXURE

BEFORE SHRI ARVIND KUMAR, PRESIDING OFFICER, CENTRAL GOVT., INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT,

CHANDIGARH

ID No. 34/91

Malkiat Singh Vs. New Bank of India

For the workman.—None.

For the management.—Shri Jasmer Singh.

AWARD

Central Govt. vide Gazette Notification No. L-12012/299/90-IR(B.II) dated 18-3-81 issued U/s 10(1) (d) of Industrial Dispute Act 1947 referred the following dispute to this Tribunal for adjudication :

“Whether the action of the Asst General Manager, New Bank of India Jalandhar in terminating the services of Shri Malkiat Singh, Guard w.e.f. June 1986 is justified ? If not, what relief the workman is entitled to” ?

2. Despite number of registered notices the petitioner has not put up appearance. The management was directed to lead evidence vide order dated 26-2-1993.

3. The management in evidence filed the affidavit of Jasmer Singh Personnel Officer as M1. He has taken the plea that in pursuance of the decision on 27-3-1984 of the police department the Senior Superintendent of Police in term of Section 17 of the Police Act appointed and deployed special police officers (S.P.O.) who were to work under the discipline and control of the Distt. Supdt. of police. However the banks were required to pay the honorarium settled and fixed by the police department to each SPO deployed to guard its branches. The petitioner Malkiat Singh was a SPO deployed by the Punjab Police for the purpose of guarding the bank branches at Manakbad branch of District Kapurthala w.e.f. 12-4-1984. Their Manakbad branch was accordingly remitted to SHO Sadar Phagwara honorarium @ Rs. 20 per day for the period during which the petitioner attended his duties. The petitioner received the payment in question from the SHO Phagwara and bank never paid any amount directly to the petitioner. The provisions of Police Act has also been enumerated in the affidavit. It has also been deposed that in view of the fact that the petitioner never appointed by the bank nor there was any relationship of employer and employee, and the mere fact of recording attendance and remitting the payment to the SHO under an arrangement with the police neither means nor signifies nor otherwise operates to establish the existence of any relationship between the bank and the petitioner within the provisions of Industrial Disputes Act 1947. The management thus closes their evidence while tendering the judgement of the Hon'ble High Court in LPA No. 209/91 passed on 6-9-1993 as Ex. M2.

4. I have heard representative of the management and gone through the evidence and record.

5. As evident from the evidence of the management's witness, in the light of deteriorating law and order situation in Punjab it has been thought fit by the police department to provide SPO at vulnerable branches and their honorarium was left to be paid by the bank branches so guarded. The said policy deviation was stated to have taken in pursuance of the meeting held on 27/28-3-1984. It is in this context that the petitioner was employed in Manakbad branch of New Bank of India. The management has referred the various provisions of the Police Act 1952 which envisages appointment of SPO at the cost of individual U/s 13 of the Police Act which provides that the district superintendent of police and officer senior to him on the application of any person depute any number of police officers at the charge of the person making the application. There is enough evidence to show that the present petitioner was appointed as SPO by the police authorities in context of Section 17 and 18 of the police Act with reference to the minutes of meeting held on 27/28-3-1984 he was on duty to guard the bank branch on the payment of honorarium of Rs. 20 per day. There is nothing on the record to show that the petitioner had ever applied to the bank and the respondent bank ever issued any appointment letter to the petitioner. There is no relationship of master and servant between the bank and the petitioner. There is also nothing on the record that any regular cadre of special police officers was created by the bank. The petitioner was certainly adhoc employee of the police department and not the employee of the respondent bank. Therefore, there is no question of termination of the services of the petitioner by the respondent bank and there is no question of violation of any provision of the Industrial Disputes Act, 1947.

6. The matter was already under consideration with the Hon Punjab and Haryana High Court wherein it has been decided in LPA No. 209/92 of Gurdip Singh and others Vs. State of Punjab and others decided on 6-9-1993 copy of which has been placed on the record as Ex M2. It has been held as follow :

"As regards the banks reimbursing the police authorities in respect of the honorarium paid by them to the Special Police Officers, this circumstance cannot be construed as creating between the banks and the Special Police Officers, any relationship of master and servant."

I has further been held as follow :

"Such being the situation, there can be no escape from the conclusion that the relationship of master and servant of Special Police Officers is with the State Government and not with the banks. This being so, no question of their equation with bank guards in the matter of pay and allowances, can arise. Bank guards, unlike Special Police Officers being regular employees of the bank, appointed to a district cadre as such."

7. Therefore, in view of the discussions made in the earlier paras and following the ratio laid down in Gurdeep Singh's case (Supra) in LPA No. 209/92 the petitioner is not entitled to any relief.

8. Hence nothing survive in the proceedings initiated by the petitioner is not entitled to any relief what-so-ever.

Chandigarh.

3-5-1994.

ARVIND KUMAR, Presiding Officer

नई दिल्ली, 8 जून, 1994

का.आ. 1543--औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार, बैंक आफ महाराष्ट्र के प्रबंधन के संबद्ध नियोजकों और उनके कर्मचारों के बीच, अनुबंध में निहित औद्योगिक विवाद में केन्द्रीय सरकार, औद्योगिक अधिकरण बम्बई नं. 1 के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 7-6-94 को प्राप्त हुआ था।

[संख्या एल-12011/70/89 डी-II ए]

सी. गंगाधरन, डेस्क अधिकारी

New Delhi, the 8th June, 1994

S.O. 1543.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Central Government Industrial Tribunal, Bombay No. 1 as shown in the Annexure in the Industrial Dispute between the employers in relation to the management of Bank of Maharashtra and their workmen which was received by the Central Government on 7-6-1994.

[No. L-12011/70/89-D. II-A]

C. GANGADHARAN, Desk Officer

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO. 1, BOMBAY

PRESENT :

Justice R. G. Sindhakar,
Presiding Officer.

REFERENCE NO. CGIT-32 OF 1990

PARTIES :

Employers in relation to the Management of
Bank of Maharashtra

AND

Their Workmen.

APPEARANCES :

For the Management : Shri Samudra and Shri
Londhe, Officers.

For the Workmen : Shri Karmarkar, Union representative.

INDUSTRY : Banking.

STATE : Maharashtra.

Bombay, 13th May, 1994

AWARD

Govt. of India, Ministry of Labour, New Delhi by letter dt. 21-4-1990 made following reference to this Tribunal under Section 10(1)(d) read with 2A of the I.D. Act, 1947 for adjudication.

"Whether the action of the management of Bank of Maharashtra in relation to all its branches in effecting the change by issuance of circular No. AX1/ST/BPS/43/88 dt. 25-3-1988 and not issuing notice of change as required under Section 9-A of the I.D. Act, 1947 for creation of Hawaldar/Head Peons post in any branch is justified. If not, to what relief the workman is entitled to?"

2. Statement of claim has been filed by the General Secretary of Bank of Maharashtra Karmachari Sangh. It has been stated that Bipartite Settlement provides for an allowance post named as Head Peon which is called as Hawaldar in Bank of Maharashtra. There was a practice to create such a post of Hawaldar/Head Peon pertaining to sub-staff cadre on the strength of number of sub-staffs working at particular office of the Bank. When the total number of sub-staffs exceeded 10 including watch and Ward staff and part-time substaffs the senior substaff in that branch/office as per the allowance policy operating from time to time, were allotted the post of Hawaldar/Head Peon. This practice, according to the union became service condition of the employees.

3. Management however, issued a circular dt. 25-3-1988 changing the above criteria for the creation/allotment of the post of Hawaldar/Head Peon. This Circular speaks about the creation/allotment of allowance carrying post Hawaldar/Head Peon by stating that while computing the above strength, full time members of substaffs only excluding armed guards/Drivers, will be taken into consideration. The union contended that the words used in above clause that is, 'full time members of substaff only' shows that henceforth the part-time substaffs are excluded while computing the total number of substaffs for creation of the post of Howaldar. The union submits that the part-time substaffs are entrusted with the work of cleanliness of the office premises and to observe or to assist in supervising the same is one of the duties of the Hawaldar as per the provisions of the Bipartite Settlement and also clause No. 3.1 of the said circular and therefore, the part time substaffs also should be covered/computed while arriving at the figure to be considered for creation of the post of Hawaldar/Head Peon. Earlier to the issue of circular, the part-time substaff members also were taken into account while computing the total number of substaffs for creating the post of Hawaldar. The union submit that therefore, there existed change in the service conditions of the Bank employees, by the said circular and this change in the service conditions has adversely affected the changes of senior sub-staffs to get the post Hawaldar/Head Peon on the basis of total strength of the substaffs that is, 10 including part-time substaffs.

One Mr. Bhosale working at Swargate branch as Daftari was eligible senior most employee, to be allotted the post of Hawaldar/Head Peon to be created. According to the then policy prevailing in the Bank, in January/February, 1987. The total number of substaffs working in that branch during the above mentioned period was 14 including 1 watchman, 2 watchmen-cum-peons and 2 part-time substaffs. Mr. Bhosale became entitled to the post of Hawaldar at Swargate branch. Orally on various occasions and then vide his written representation dt. 21-2-1987, he claimed the post of Hawaldar and on 11-7-1987 the Branch Manager Swargate Branch, allotted the post of Hawaldar to Mr. Bhosale on temporary basis. But afterwards the management declined the permanent allotment of the Hawaldar's post to him on the ground that on the basis of the same circular, there were only 9 substaffs excluding watchman cum peons and part time substaffs, and this, the union contends, has done gross injustice to Mr. Bhosale. Union contends that the above case sufficiently shows that the above referred circular has changed the conditions of service affecting adversely. It was according to the union obligatory on the part of the management to give notice under Section 9-A of the I.D. Act, 1947, to all the Registered Trade Union operating in the Bank. The Bank has not given any such notice, the action of the management in issuing and implementing the above referred circular dated 25-3-1988 was unjustified, unfair and illegal abinito.

5. The union, therefore, submits that this Tribunal should hold that the action of the management in issuing the circular dt. 25-3-1988 without giving any notice under section 9-A of the Industrial Disputes Act is not justified, the said circular is void abinito and to direct the management to allot the post of Hawaldar on permanent basis to Mr. M.S. Bhosale substaff, Swargate branch with retrospective effect.

6. On behalf of the management written statement has been filed. It has been admitted that the circular dt. 25-3-1988 has been issued. However, it is submitted that the same does not bring about change but only clarifies the position obtaining and more particularly after a settlement reached between the management and representatives of the majority union in a meeting held on 23-2-1988. It is submitted that this, therefore, did not require any notice under section 9-A of the Act. Even then, if it is found necessary such notice has been given earlier and there is no breach.

7. It is then contended that there was no such practice of including the substaff members other than full time members of substaff while calculating number for creating the post of Hawaldar/Head Peon.

8. It is further contended that there was no such practice also in the past. What has been done by the management and what was being done by the management was in accordance with the Bipartite settlement. It is further contended that Bhosale's case has no relevance in the present reference. The union raising the dispute as per Bipartite Settlement dated 13-4-1987 which dealt with procedure for allotment of any post temporarily and/or permanently.

9. Reply to the Bank's written statement has been given by the union and the parties have produced documentary evidence.

10. Oral arguments were submitted and on behalf of the Bank written argument has been filed. The union wanted to submit written argument and was given 15 days time to do so and the matter was fixed for award. No written argument has so far been received from the union.

11. In fact the issue that has been raised which arises for my consideration is a short one. The point is whether the circular dated 25-3-1988 brings about a change necessitating issue of notice under section 9-A of the I.D. Act. Section 9-A reads thus :

"no employer, who proposes to effect any change in the conditions of service applicable to any workman in respect of any matter specified in the Fourth Schedule shall effect such change—without giving notice to the workman likely to be affected by such change, a notice in the prescribed manner of the nature of the change proposed to be effected and that cannot be done within twenty-one days of giving such notice. It further states that no notice shall be required for effecting any such change; where the change is effected in pursuance of any settlement or award or where the workman likely to be affected by the change are persons to whom the Fundamental and Supplementary Rules, Civil Services (Classification, Control and Appeal) Rules, Civil Services (Temporary Service) Rules, Revised Leave Rules, Civil Service Regulations, Civilian in Defence Services (Classification, Control and Appeal) Rules or the Indian Railway Establishment Code or any other rules or regulations that may be notified in this behalf by the appropriate Government in the official Gazette, apply."

In this particular case the management's contention is that no changes are brought about in this case. It is then contended that it is not a matter specified in the fourth schedule. It is then contended that it is pursuant to a settlement with the majority union and it is lastly contended that if at all the notice is found necessary it has been already given.

12 With regard to material that is placed on record I am say that there is no evidence be show that while counting number of substaffs the members of substaff excluding full time members armed guards/drivers were taken into consideration. The management has produced a letter dated 21-7-1988 addressed to the Assistant Labour Commissioner, showing strength of sub staff at Pimpri, Camp. Pune, University Pune, Somwarpethe, Pune which shows that the strength was more than 10 and that was excluding armed guards/drivers. The position set out in letter dated 14-6-1988 addressed by Chief Manager shows that the position of total number of substaffs was 17 and it gives a break up, substaff is 9, watchman/Peons is 5, second letter dt. 3rd June, 1988 by the Branch Manager, University, Pune shows that it is 11 and next letter dt. 9-6-1988 from Somwarpethe, Pune shows that it is 12, including Mr. Paigude, working as a Hawaldar. Letter dt. 7-6-1988, Laxmi Road Branch, Pune shows that the strength was 13

of permanent and full time substaff. No other data is produced to show that the strength was inclusive of those now sought to be excluded by the circular and yet post of Hawaldar was created there. Therefore, there is no material to show that as a result of this circular a change is brought about, by stating 'full time members of substaffs only'. So then question of change necessitating a notice under Section 9-A will not arise.

13. It is also contended on behalf of the management that this was done after a settlement was reached in that behalf in the meeting held on 23-2-1988. Representatives of All India Bank of Maharashtra Employees' Federation were present and understanding between management and representatives of the Majority Union was reached in respect of creation of the post of Hawaldar. It was found necessary to revise the modalities in respect of creation of the post of Hawaldar and after discussions on the queries raised by the Field Officers in respect of creation of the post of Hawaldar the parties mutually agreed on the following points and this was the point on which they agreed that the post of Hawaldar that is the post of Head Peon as per the provisions of the Bipartite Settlement, would be created at branches/offices of the Bank where the number of substaff strength exceeds 10 that is the total number would be 11 including Hawaldar. Thereafter, it is stated in clause 5 that while counting the strength of the members of Subordinate Staff at the branch for the purpose of creation of the post of Hawaldar, full time members of substaff only, excluding Armed-Guards/Drivers, will be taken into consideration. In the case of combined designation such as Peon-cum-Driver, Peon-cum-Watchman/Armed-Guard, while counting the strength of full time Substaff for creation of Head Peon's post, the duties actually performed by such Peon-cum-Driver, Peon-cum-Watchmen/Armed-Guard, will be taken into account. If such substaff members are working as relieving for the said purpose. Therefore, what has been done by the circular is to communicate to all concerned that is the managers of the branches the the guidelines that have been mutually agreed upon while creating the post of Hawaldar and filling up that. I stated earlier, there is no material on record to show that this was not the position containing prior to the issue of the circular. It is true that in the minutes of the meeting the preamble mentions that over a period of time there has been tremendous change in the set up of branches/officers of the Bank as such it was felt necessary to revise the modalities in respect of creation of the post of Hawaldar. However, I am referring at this stage to the contention raised on behalf of the bank that there has been a settlement and pursuant to that settlement the circular is issued and if that is the position, Section 9-A subsequently provides that if the change is effected pursuant to any settlement notice is not required for effecting change.

14. It was then urged that no notice is required because it is not governed by Fourth Schedule. In that connection the Union has referred to clause 8 and 9 of the Fourth Schedule. The item under the Fourth Schedule deals with the withdrawal of any

customary concession or privilege or change in usage, and I am not shown that there has been as a result of the circular, withdrawal of any customary concession or privilege or change in usage. So far as item 9 is concerned introduction of new rules of discipline, or alteration of existing rules except insofar as they are provided in standing orders. That also does not appear to have been done. Therefore, the Bank management is right in contending that notice of change contemplated by section 9-A was not necessary.

15. It is then contended on behalf of the management that if at all a notice is necessary the same has been given in form 'E'. I am however, not impressed by this argument. This is given as early as on 22-2-1983 and it mentioned in the Annexure-changes proposed. None of the items mentioned covers this specific aspect. All the same, I am of the view that no change is brought about and in the alternative if it is so the same is pursuant to a settlement arrived and hence no notice is required.

16. So far as the case with regard to Mr. Bhosale is concerned, I find that there is no representation of Bhosale dated 21-2-1987, nor letter dated 11-7-1987, by the Branch Manager Swaragate branch or subsequent correspondence declining permanent allotment of the Havaladar's post to Mr. Bhosale on the ground that on the basis of same circular there were only 9 substaffs excluding watchman-cum-peons and part time substaffs. Besides the reference that is made is totally different and it calls for adjudication about the necessity of a notice under section 9-A before issuing a circular dated 25-3-1988. The management has in respect of that clarified the position that the allotment was governed by settlement dated 13-4-1987 with the union raising dispute as per Bipartite Settlement. I am therefore, unable to see force in that part of the contention of the union. In view of this, I find that the workman are not entitled to any relief on the ground that circular brings about a change and that has been done without notice under section 9-A of the Industrial Disputes Act.

Award accordingly.

R. G. SINDHAKAR, Presiding Officer.

नई दिल्ली, 9 जून, 1994

का.आ. 1544--औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसूचन में, केन्द्रीय सरकार, एयर इंडिया के प्रबंधन के संबंध में नियोजकों और उनके कर्मचारियों के बीच अनुबंध में निदिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण, (सं. 1) बम्बई के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 8-6-94 को प्राप्त हुआ था।

[संख्या एल-11012/14/90-आई आर (विविध)]

आई आर (कोल-1),

सी. गंगाधरन, डेस्क अधिकारी

New Delhi, the 9th June, 1994

S.O. 1544.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Central Government Industrial Tribunal (No. 1), Bombay as shown in the Annexure in the Industrial Dispute between the employees in relation to the management of Air India and their workmen, which was received by the Central Government on 8-6-94.

[No. L-11012/14/90-IR(Misc)/IR(Coal. 1)]

C. GANGADHARAN, Desk Officer.

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO. 1, BOMBAY

PRESENT :—

Shri Justice R. G. Sindhakar, Presiding Officer
Reference No. CGIT-85 of 1990

PARTIES :—

Employers in relation to the management of Air-India, Bombay

AND

Their Workmen

APPEARANCES :—

' Mr. M. P. Bharucha, Advocate
: No appearance

For the Management : Mr. M. P. Bharucha, Advocate

For the Workman : No appearance

INDUSTRY : Airlines

STATE : Maharashtra

Bombay, dated the 17th day of May, 1994

AWARD

The Government of India, Ministry of Labour, by letter dated 24-10-1990, referred the following dispute to this Tribunal for adjudication under Section 10(1)(d) read with Section 2A of the Industrial Disputes Act, 1947.

"Whether the action of the Management of Air-India, Bombay in dismissing Shri B. D. Thorat, Cleaner of Ground Service Department from service w.e.f. 14-8-1986 vide order dated 22-8-86 is legal and justified. If not, to what relief the workman is entitled ?"

2. Statement of claim has been filed by the workman. He was employed as a Cleaner and his last drawn salary was Rs. 1,100/- per month. On 22-7-1985, he was served with a charge sheet alleging misconduct. The charge sheet mentioned that at about 9.20 hours, he left the appointed place of work without permission, and unauthorisedly, drove

an Air India Carbage Van, number 2724, and drove the same from NIPTC to NTB and after crossing the run-way, lost control, and dashed against International Airport Authorities of India's (IAAI) pick-up van numberd MMU 4491, which in turn hit another IAAL Jeep, MUU 539, which was parked nearby. Damage was caused to all the three vehicles. It was further alleged that on the same day, he was taken under custody of the Airport Police Authorities, and he was taken to the Cooper Hospital for finding out whether he was under the influence of alcohol, and on examination, the same was proved. He was later released on bail. He was not possessing any licence, nor was he authorised to drive any vehicle. This amounted to misconduct, and therefore, he was charge sheeted for the following charges :

- (1) Missing from the appointed place of work.
- (2) Taking out, unauthorisedly, the Corporations' Vehicle.
- (3) Unauthorised driving of the Carbage Van without possession of a driving licence.
- (4) Causing damage to the property of the Corp., as well as that of others.
- (5) Drunkenness whilst on duty.

3. He was called upon to give his explanation, which he gave by letter dated August 8, 1985. While submitting his explanation, he stated that while accepting the charges, levelled against me, I would like to most humbly submit the following :

- “(i) I worked with Air India for a long period of seven years as Casual Worker. Ultimately I was made permanent in the year 1982 as a Cleaner in your department.
- (ii) I am a poor person having to look after my wife, child of 2 years and my old parents. There is no other earning member in my family.

It is most unfortunate that I am involved in such a incident for which I am feeling very sorry.

I most humbly request you to kindly consider my case spmpathetically and give me a chance to serve your satisfaction. I most sincerely assure you that in future I shall never give you a chance to complain against me.”

4. Thereafter, the Disciplinary Authority, directed an enquiry into the charges, and a committee consisting of Mr. R. Parthasarathy, Admn. Officer ROD/NIPTC, and Mr. B. R. Gaikwad, Personnel Officer came to be appointed. He was informed, that he was entitled to be defended by an employee working in the Ground Services Department, if he so desired. Thereafter the committee commenced its proceedings and explained to him the charges levelled against him. Statement was recorded and it appears from his submission during the enquiry, that he admitted having taken out a Garbage Van

of Air India, and that he drove the same towards the Fire Brigade, and on reaching the Fire Station, he lost vision, and lost control over the vehicle, and the unfortunate incident occurred. The Enquiry Committee, thereafter persued the documents produced before it, and recorded evidence in support of the charges levelled. The delinquent employee was allowed to cross examine the witnesses examined on behalf of the management and was also allowed to file his final statement. It appears from the enquiry proceedings which are produced in the present proceedings before me, that the employee was given adequate opportunity to defend himself, and it was at the end of the same, the committee found him guilty of the charges levelled against him. He also stated in his statement of claim, that in case this Tribunal finds him guilty of the charges levelled against him, it may reduce the punishment imposed upon him. It further appears that no grievance came to be made about the fairness of the enquiry, at any stage, through, I must mention that, he did complain about it in the statement of claim filed.

5. It is rather unfortunate, that he did not appear before me at the time of argument, and all that I could do was to hear Mr. Bharucha on behalf of the management, who took me through the entire enquiry proceedings to show that the action of the management was preceeded by a proper and fair enquiry in accordance with the principles of natural justice and regulations. He also pointed out to me that in reply to the show cause notice, he delinquent employee had admitted the charges levelled against him and pleaded guilty. He also pointed out relping upon the enquiry proceedings, that the services of the delinquent employee have been terminated. He submits that the fact that he drove the vehicle even when he did not have any licence, and he met with an accident is not disputed, and the cross examination does not justify rejection of the evidence of Mr. Salunke, a direct witness to the incident, and the evidence was properly perused by the committee before concluding that the changes were established. The Competent Authority considered the report of the Enquiry Committee, and other material and held that he was guilty and the punishment order came to be passed. It is further urged, and in my opinion rightly, that there is no justification whatsoever for holding that the managements action in dismissing Mr. Thorat was illegal and unjustified. The point if that has been raised by the delinquent in the statement of claim is without any merit, and I fully agree with the submissions made on behalf of the management.

6. The employee was at the relevant time, governed by the Air India Employees' Service Regulations, and the procedure prescribed there under Schedule IV for departmental proceedings was followed, and there is no breach of any of the Regulations by the management. In the circumstances, award is accordingly made, and the workman is not entitled to any relief.

R. G. SINDHAKAR, Presiding Officer

नई दिल्ली, 10 जून, 1994

का.अ. 1545.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार, मैसर्स सेंट्रल कोलफील्ड्स लिमि. की कथारा कोलियरी के प्रबंधन के संबंध नियोजकों और उनके कर्मचारों के बीच, अनुबंध में निदिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण (सं. 2), धनबाद के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 8-6-94 को प्राप्त हुआ था।

[संख्या एल-24012(148)/85-डी-4(जी)/आईआर
(कोल-1)]

सी. गंगाधरन, डेस्क अधिकारी

New Delhi, the 10th June, 1994

S.O. 1545.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Central Government Industrial Tribunal (No. 2), Dhanbad as shown in the Annexure in the Industrial Dispute between the employees in relation to the management of Kathara Colliery of M/s. C.C.L. and their workmen, which was received by the Central Government on 8-6-1994.

[No. L-24012/148/85-D-IV(B)/IR(Coal-1)]
C. GANGADHARAN, Desk Officer.

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT
INDUSTRIAL TRIBUNAL (NO. 2) AT
DHANBAD

PRESENT :

Shri B. Ram, Presiding Officer.

In the matter of an industrial dispute under Section
10(1)(d) of the I.D. Act, 1947

Reference No. 259 of 1986

PARTIES :

Employers in relation to the management of
Kathara Colliery of M/s. C.C.L. and their
workmen.

APPEARANCES :

On behalf of the workmen—Shri D. Mukherjee,
Secretary, Bihar Colliery Kamgar Union.

On behalf of the employers.—Shri R. S. Murthy,
Advocate.

STATE : Bihar

INDUSTRY : Coal

Dated, Dhanbad, the 1st June, 1994

AWARD

The Govt. of India, Ministry of Labour in exercise
of the powers conferred on them under Section
10(1)(d) of the I.D. Act, 1947 has referred the

following dispute to this Tribunal for adjudication
vide their Order No. L-24012(148)/85-D-IV(B),
dated the 11th July, 1986.

THE SCHEDULE

“Whether the action of the Management of
Kathara Colliery of M/s. C.C. Ltd., P.O.
Kathara, Distt. Giridih in terminating the
services of Shri Chabi Nath Yadav and
making discrimination when S/Shri V. V.
Choubey and A. K. Pandey have been
employed by the management is legal and
justified? If not, to what relief is the con-
cerned workman entitled?”

2. The action of the management of Kathara Colliery of M/s. C.C.L. has been challenged in terminating the services of Chabi Nath Yadav, the concerned workman with effect from July, 1982 and also for making discrimination when S/Shri V. V. Choubey and A. K. Pandey both junior to the concerned workman, have been given employment by the management.

3. The concerned workman claims to have been working in the cooperative of Kathara colliery since the year 1979 regularly under the direct control and supervision of the colliery management. He also claims to have put in 240 days attendance in a calendar year.

4. It was stated that Shri A. K. Pandey and Shri V. V. Choubey were also working in the same cooperative and both were junior to the concerned workman. The management regularised the services of two persons but the concerned workman was stopped illegally without complying the provision of Section 25F of the I.D. Act. The concerned workman has demanded his reinstatement with full back wages.

5. The management has denied the claim of the concerned workman in toto. It was stated that the concerned workman was never an employee of Kathara colliery and there was no relationship of employer and employee between the management and the concerned workman.

6. It was admitted that the employee of Kathara Colliery had a cooperative store which was established in the year 1962 for supply of consumer items of daily needs to the workers of the colliery. It was an independent organisation registered under the Bihar and Orissa Cooperative Societies Act. The cooperative store is located in the Kathara market far away from the mine. It was also stated that the workers of the cooperative store are not the workers of the mine or of this management and in that view of the matter the Central Government was not the appropriate authority and the reference was bad in law and not maintainable.

7. The cooperative store being an independent organisation has been employing its own workers and the management of the colliery had nothing to do with their appointment or the payment of wages. In the circumstances, there was no question of terminating the services of the concerned workman by the management.

8. As regards Shri V. V. Choubey and Shri A. K. Pandey it was stated that these two persons were employees of the said cooperative stores but they were selected by the selection committee and their names were sponsored by the Employment Exchange. Shri Choubey was possessing low and medium tension wireman's certificate of the Electricity Rules. He was selected and appointed as Cat. IV Electrician in the year 1980.

9. Shri A. K. Pandey was a qualified Auto Vehicle driver. His selection was also made by Rajarappa Area of CCL in the year 1981 from amongst the candidates sponsored by the Employment Exchange. He was selected and appointed as daily rated Cat. V driver by Rajarappa area. Subsequently he was promoted as Dumper Operator in 1983 in Grade-I.

10. It was stated that the cooperative store at Kathara washery was closed about 5 to 6 years ago and naturally the concerned workman was out of job. It be noted that the management filed W.S. on 30-9-1986. Thus according to the management the cooperative store was closed near about 1980-81. While giving parawise reply of the W.S. of the workmen the management denied that the concerned workman ever worked under the control and supervision of the colliery management. On these ground it was urged that the demand of the union for reinstatement was illegal, untenable besides being baseless and misconceived.

11. The question for consideration would be as to whether the concerned workman be reinstated as Cat. I employee of the colliery?

12. First of all I would like to discuss as to whether the concerned workman was an employee of Kathara colliery? In other words whether the cooperative store where the concerned workman was an employee belonged to Kathara colliery? Whether it was run under the control and supervision of the colliery management and whether the payment was made by the management of the colliery?

13. Admittedly, the concerned workman is an illiterate. He was never in receipt of any appointment letter. He claims to have been appointed by one Iyer Sahib. But he cannot say whether Iyer Sahib had appointed him in the capacity of the Chairman of the said cooperative society. He does not know that the employees of CCL are provided with identity cards, P.F. No. and pay sheets. The concerned workman while deposing as WW-1 stated that the rice, wheat, oil etc. were supplied by the CCL to the stores but we have no document to support this fact. The witness has denied his knowledge that Shri T. Prasad, Labour Welfare Officer was honorary secretary of the cooperative store. He has denied the suggestion thrown to him that Shri T. Prasad used to look after his work in the capacity of honorary secretary and not as Labour Welfare Officer of the Company.

14. WW-1 has further stated that he was paid through vouchers. He has also proved those vouchers which have been marked Ext. W-1 series. He was being paid even less than Cat. I Mazdoor. These vouchers appertain to the year 1976 to 1982. This means

the concerned workman was an employee of the store even in the year 1976. The vouchers will show that he was paid at through @ Rs 3 per day. However, he claims to have been working regularly since 1979. On the top of the vouchers it has been written as "Kathara C.C.L. employee's Cooperative Stores." This description itself shows that it was cooperative store of the employees of Kathara colliery. That can never convey the meaning that it belonged to the Kathara colliery. Each voucher has been signed by the Secretary Labour Welfare Officer, Kathara colliery. It further shows that vouchers were signed by the Secretary who was the Labour Welfare Officer of Kathara colliery. It was never signed in the capacity of Labour Welfare Officer. This prima facie proves that the payment of wages to the concerned workman was paid by the stores and not by the management.

15. WW-1 stated that his attendance was marked and the register bears the signature of Labour Welfare Officer, Kathara colliery. He also claims to have completed 240 days attendance in a calendar year. The attendance register has been marked Ext. W-2. I have carefully perused the attendance register which relates to the year 1979 to 1981. The first page of the attendance relates to April, 1979. It has been signed by the Secretary Labour Welfare Officer, Kathara Colliery. Again it is further proved that the attendance register was used to be signed by the Labour Welfare Officer in the capacity of the Secretary of the store and not in the capacity of Labour Welfare Officer of the colliery. Had this been signed by the Labour Welfare Officer there was no necessity of denoting the designation as Secretary. Of course in the subsequent pages the word 'Secretary' is missing. But it has been signed by the Labour Welfare Officer and that always meant Secretary of the store. This means the work of the concerned workman was looked after and supervised by the Secretary of the Stores and not by the Labour Welfare Officer.

16. MW-1 Shri B. B. Sahu stated that the share holders of the cooperative society were the members and staff of the Kathara colliery. There was an elected executive body who were honorary members of the said Cooperative Society. He stated that the Labour Welfare Officer was the ex-officio Secretary of the Cooperative Society. It has already been discussed as to how he signed the vouchers and Attendance Register in the capacity of Secretary though he was Labour Welfare Officer. The witness further explained that the said Society was not the part of the Kathara colliery rather it was an independent organisation located in the market area where there are several other stores. He stated that the concerned workman was weighman of the society while Shri Choubey and Pandey were the Salesman of the Cooperative society. The witness stated that Shri Choubey left services of the society in the year 1979 and this fact finds support from the attendance register also. The attendance register (Ext. W-2) shows that Shri Choubey worked till January, 1980 only upto 5-1-1980. His appointment letter is dated 9-1-1980. In this way I find no ambiguity in the evidence and is quite inconsonance with the entry

made in the register. The witness has denied that the services of Shri Choubey and Pandey were regularised by the management of the colliery. MW-2 Shri S. Prasad has stated that the name of Shri Choubey was sponsored by the Employment Exchange for his selection to the post of Electrician. He has proved the photo copy of the proceeding of selection committee marked Ext. M-1. The name of Shri Choubey appears at Sl. No. 1 in the merit list. He was appointed as Electrician in January, 1980. The photo copy of the appointment letter is Ext. M-2. In course of time he got promotion and was employed temporarily as Asstt. Store Keeper (Ex. M-3). Ext. M-4 is the office order whereby he was transferred with a direction to report to G.M. Kathara. These documents show that he was regularly recruited according to the procedure in the year 1980. There is no record that in the year 1980 he was an employee of the store and this satisfies the contention of the management. The witness has denied the suggestion that Shri Choubey was appointed only because he was an ex-employee of Kathara Colliery Employees Cooperative Store. Prima-facie I find no reason to disbelieve this document and brand them as forged and fabricated. The question of re-employment of Shri Choubey did not arise if he was already appointed as an employee of Kathara colliery. This suggests that in reality he was not an employee of the management and he was recruited after his name being sponsored by the Employment Exchange Office.

17. Ext. M-5 is the audit report showing that the said Cooperative store was audited by Sr. Audit Officer, Cooperative Society Giridih on 18-2-1978. This shows that actually the audit of the cooperative store was done by the Cooperative society. It bears the registration No. 39 of 13-9-1962. Of course the management did not file registration certificate but its number has been noted in the audit report. The learned counsel for the workmen has placed his reliance upon the authority reported in SCLJ Vol. 10 at page 21. (Saraspur Mills Co. Ltd., Vs Ramanlal Chamanlal and others). That related to the employees of the canteen established under the Factory Act. Here the facts of the present reference can be very well distinguished in the sense that running of cooperative store was not a statutory obligation of the colliery while running of a canteen under the Factory Act was the statutory requirement. Under the Factory Act it was the duty of the Factory owners to run and maintain the canteen for the use of its employees. Thus it can be said that the ratio of the decision cited by the learned counsel cannot be made applicable with the facts and circumstances of the present case.

18. Ext. M-6 is the photo copy of the minutes of the meeting of the general body of the colliery employees consumers cooperative store held in August, 1979. This shows that the employees of the colliery were the members of the general body including Shri T. Prasad, the Labour Welfare Officer. His name appears at Sl. No. 5, Ext. M-7 is the photo copy of the selection committee constituted for assessing the suitability of the candidate sponsored by the Employment Exchange, Ramgarh Cantonment 1452 GI/94—9

for the post of Driver. The name of Shri Pandey can be found at Sl. No. 8. He was found suitable for the post of driver. At this stage the learned counsel for the workmen while making reference to the attendance register (Ext. W-2) submitted that Shri Pandey worked in the store till July, 1981. It was pointed out that his appointment letter is dated 15-6-1981. It was submitted as to why and in what circumstances Shri Pandey worked till July, 1981 when he was appointed as driver on 15-6-1981. The appointment letter has not been marked but I have perused it. The appointment letter dated 15-6-1981 is simply an appointment letter and not the joining letter and naturally he would have taken time to join his duties.

19. I have examined various aspects of the matter and have come to the conclusion that the concerned workman was not an employee of Kathara colliery. He was simply an employee of Cooperative Store which did not belong to the colliery and in that view of the matter it can be very well said that the reference was incompetent and not maintainable. As discussed above Shri V. V. Choubey and Shri A. K. Pandey both were working as Salesman in the said cooperative society but in due course they were selected by the selection committee on the basis of their merit and specially when their names were sponsored by the Employment Exchange Officer. In the circumstances, the concerned workman has got no case and since he was not an employee of the colliery there was no necessity at all for the management to comply with the provision of Section 25F of the I.D. Act. For the reasons stated above I am to hold that the concerned workman cannot get any relief.

This is my Award.

B. RAM, Presiding Officer.

नई दिल्ली, 13 जून, 1994

का.आ. 1546.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में; केन्द्रीय सरकार, हिन्दुस्तान पेट्रोलियम कॉर्पोरेशन लिमि. विशाखा-पटनम के प्रबंधन के संबंधित नियोजकों और उनके कर्मचारियों के बीच, अनुबंध में निदिष्ट औद्योगिक विवाद में औद्योगिक अधिकरण, हैदराबाद के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 30-5-94 को प्राप्त हुआ था।

[संख्या एल-30011/17/88-डी-3(बी)
आई आर (कोल-1)]

सी. गंगाधरन, डैस्क अधिकारी

New Delhi, the 13th June, 1994

S.O. 1546.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Industrial Tribunal Hyderabad as shown in the Annexure in the Industrial Dispute between the employees in relation to the management of Hindustan Petroleum Corporation Ltd. and their workmen,

which was received by the Central Government on 30-5-94

[No. L-30011/17-88-DIII (B)]IR(Coal-I)]

C. GANGADHARAN, Desk Officer

ANNEXURE

BEFORE THE INDUSTRIAL TRIBUNAL AT HYDERABAD

PRESENT :

Sri Y. Venkatachalam, M.A., B.L.,
Industrial Tribunal-I

Dated 9th day of May, 1994

Industrial Dispute No. 46 of 1988

BETWEEN

Workmen of H.P.C.L. Canteen — Petitioner

AND

The Management of Hindustan Petroleum Corporation Ltd. Visakhapatnam.—Respondent.

APPEARANCES :

Mr. P. B. Vijaya Kumar, Advocate for the Petitioner.

M/s K. Srinivas Murthy and G. Sudha, Advocates for the Respondent.

AWARD

This is a petition filed under Section 33-A of the Industrial Disputes Act, 1947 by the Petitioner praying to direct the Respondent-Management not to prevent the workmen from attending their duties and maintain continuance of same conditions of service pending final disposal of the I.D. and pass other reliefs as this Hon'ble Tribunal may deem fit and proper.

2. The brief averments of the petition filed by the Petitioner-workman read as follows : I.D. No. 46 of 1988 was referred by the Central Government at the instance of A. P. High Court and the same has been confirmed by the Hon'ble Supreme Court. In the above case the arguments on behalf of the workman are concluded and the matter is coming for the arguments of management since last two occasions. For the reasons best known to the General Manager he ordered collection of their gate passes on the pretext of issuance of fresh passes and is not allowing us to perform their duties. They are being stopped at the security gate obviously under the instructions of the management. This action of the Management is in utter disobedience of the orders of the High Court as well as Supreme Court. When the matter is seized by this Hon'ble Tribunal, it is not open to them to change the conditions or prevent them from attending their duties. The Respondent has no respect towards the lawful orders passed by the Courts. Their high-handed action amounts to interference with judicial process and appropriate orders may be passed ordering the respondent not to harass them

pending the I.D. The Management is forcing them to withdraw the above I.D. They are never asked to submit any photographs etc., at any time. It is therefore just and essential that this Hon'ble Tribunal may be pleased to direct the management not to prevent the workman from attending their duties and maintain continuance of same conditions of service pending disposal of the above I. D. and pass such other reliefs as this Hon'ble Tribunal may deem fit and proper.

3. The brief averment of the counter filed by the Respondent-Management. It is true that at the instance of Hon'ble Andhra Pradesh High Court a reference has been made to this Hon'ble Court as I.D. No. 46 of 1988 which was confirmed by the Supreme Court. The allegation by the workman that reasons best known to the General Manager he ordered collection of their gate passes on the pretext of issuance of fresh passes and is not allowing them to perform their duties is false. Meeting took place with all the Head of Departments with Collector, they reviewed the security system and gate pass system and all the managements who are holding vital installations particularly public sector undertakings and Government owned organisations and Government Departments changed its security system entire which resulted the Respondent withdrawn all the gate passes issued to permanent, temporary, casual including visits in whatever capacity persons are entering into HPCL which resulted new gate passes were given for easy identification. When the management requested the workman in dispute to surrender old gate passes and take new ones they surrendered the old pass as on 30-4-93 and failed to cooperate with the management in preparing new gate passes and also refused to take photographs for the said purposes. This has been done only on security reasons. The management clearly mentioned to the workmen that till they take new gate passes along with their photographs, they will not be permitted to enter the premises. There was no change of service conditions as alleged nor management violated any of the Hon'ble High Court orders of Supreme Court with utter disobedience as alleged. After passes were issued on 11-5-1993 they started coming for duty from 11-5-1993 onwards. The entire expenditure was borne by the management. In view of the above this Hon'ble Tribunal may be pleased to dismiss the petition with costs.

4. No oral or documentary evidence have been adduced by both the parties.

5. The contention of the Petitioner that the General Manager ordered collection of their Gate Passes on the pretext of issuance of fresh passes and is not allowing them to perform their duties. Further it is contended that they are being stopped at the Security gate, that when the matter is seized by this Hon'ble Tribunal it is not open to them to change the conditions or prevent them from attending their duties, and that the Management is forcing them to withdraw the above industrial dispute and finally they were never asked to submit any photographs etc. at any time.

6. The allegation of the Respondent that the General Manager ordered collection of their gate passes on the pretext of issuance of fresh passes and

is not allowing them to perform their duties is false, that the Chairman and Managing Director of the Respondent Company Bombay received fax message dt. 20-3-1993 from the Joint Secretary, Ministry of Petroleum and National Gasses, New Delhi with instructions to take immediate action to intensify inspections and other security checks at Oil installations including pipe lines, that on 31-3-1993 Director General, Central Industrial Security Forces issued instructions regarding threat posed by car bombs to vital installations and to review the security measures which included Andhra Pradesh and asked them to review the security arrangements, that later meeting took places with all the Head of Departments with Collector, they reviewed the security system and gate passes system and all the managements who are holding vital installations particularly public sector undertakings and Government owned organisations and Government Departments changed its security system entire which resulted the Respondent withdrawn all the gate passes issued to permanent temporary casuals including visitors in whatever capacity persons are entering into HPCL which resulted new gate passes were given for easy identification. The Management requested the workmen to surrender old gate passes and take new ones they surrendered the old passes on 30-4-1993 and failed to cooperate with the management in preparing new gate passes and also refused to take photographs for the said purpose. That in view of security risk those persons who refused to give photos were not permitted to enter into the premises. It is seen that there was no change of service conditions as alleged nor management violated any of the Hon'ble High Court orders or Supreme Court.

7. This case is not very serious in nature. The simple point is that the workmen were stopped from entering the premises to perform their duties without a fresh pass and not with utter disobedience of the orders of the High Court or the Supreme Court. It is seen that being a Government of India Enterprise the Management should act as a model employer instead of resorting to such tactics and thereby rendering themselves liable for prosecution for unfair labour practice. I find that to meet the ends of justice the Management is directed not to prevent the workman from attending their duties and maintain continuance of same conditions of service pending disposal of the main industrial dispute.

8. In the result, the Management is directed to allow the workmen from attending their duties and maintain continuance of same conditions of service pending final disposal of the main industrial dispute.

Award passed accordingly.

Typed to my dictation, given under my hand and the seal of this Tribunal, this the 9th day of May, 1994.

Y. VENKATACHALAM, Industrial Tribunal-I

Appendix of Evidence :

NIL

नई दिल्ली, 8 जून, 1994

का.आ. 1547.—उत्प्रवास अधिनियम, 1983 (1983 का 31) की धारा 3 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार श्री पी. एल. मेहता, अनुभाग अधिकारी को दिनांक 3-3-94 से अगला आदेश जारी होने तक उत्प्रवास संरक्षी-2, बम्बई के रूप में नियुक्त करती है।

[संख्या ए-22012/1/92-उत्प्रवास]

मो. डी. भारद्वाज, अवसर सचिव

New Delhi, the 8th June, 1994

S.O. 1547.—In exercise of the powers conferred by Section 3 Sub-Section (1) of the Emigration Act, 1983 (31 of 1983), the Central Government hereby appoints Shri P. L. Mehta, Section Officer as Protector of Emigrants-II Bombay with effect from 3rd March, 1994 till further orders.

[No. A-22012/1/92-Emig.]

C. D. BHARDWAJ, Under Secy.

नई दिल्ली, 8 जून, 1994

का.आ. 1548.—उत्प्रवास अधिनियम, 1983 (1983 का 31) की धारा 3 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, श्री के. आर. वर्मा, अनुभाग अधिकारी को दिनांक 1-3-94 से अगला आदेश जारी होने तक उत्प्रवास संरक्षी-2, बम्बई के रूप में नियुक्त करती है।

[संख्या ए-22012/1/92-उत्प्रवास]

मो. डी. भारद्वाज, अवसर सचिव

New Delhi, the 8th June, 1994

S.O. 1548.—In exercise of the powers conferred by Section 3 Sub-Section (1) of the Emigration Act, 1983 (31 of 1983), the Central Government hereby appoints Sh. K. R. Verma, Section Officer as Protector of Emigrants-II Bombay with effect from 1st March, 1994 till further orders.

[No. A-22012/1/92-Emig.]

C. D. BHARDWAJ, Under Secy.

नई दिल्ली, 13 जून, 1994

का.आ. 1549.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार बैंक आफ अमेरिका नेशनल ट्रस्ट एण्ड सेविंग्स एसोसियेशन, के प्रबन्धन में संबद्ध नियोजकों और उनके कर्मचारियों के बीच, अनुबंध में निहित औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण नं. 2, बम्बई पंचाट को प्रकाशित करती है, जो केन्द्रीय सरकार को 8-6-94 को प्राप्त हुआ था।

[संख्या एन.-12011/39/89-आई आर. बी. आई. वी.-III]

श्री. के. शर्मा, डेप्टी अधिकारी

New Delhi, the 13th June, 1994

S.O. 1549.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Central Government Industrial Tribunal No. I, Bombay as shown in the Annexure, in the industrial dispute between the employers in relation to the management of Bank of America National Trust & Savings Association and their workmen, which was received by the Central Government on the 8-6-94.

[No. L-12011/39/89-JR. B.I./B. III]

V. K. SHARMA, Desk Officer

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO. I, BOMBAY

PRESENT :

Shri Jutsice R. G. Sindhakar,
Presiding Officer.

REFERENCE NO. CGIT-57 OF 1990

PARTIES :

Employers in relation to the management of
Bank of America National Trust and
Savings Association.

AND

Their workmen

APPEARANCES :

For the Management : Shri V.V. Pai, Advocate.

For the Workman : Shri Patel, Advocate.

INDUSTRY : Banking. STATE : Maharashtra
Bombay, dated the 27th day of May, 1994

AWARD

The Government of India, Ministry of Labour has made the following reference to this Tribunal under Section 10(1)(d), read with Section 2A of the Industrial Disputes Act, 1947.

"Whether Miss Sheroo K. Fatakia of Financial Institutions Group of the Bank of America National Trust and Savings Association, is a workman in terms of the provisions of the Industrial Disputes Act, 1947. If so, whether the action of the Bank of America National Trust and Savings Association in accepting the resignation of Miss Sheroo K. Fatakia with immediate effect, vide their letter dated 4-8-88 amounted to termination of services as Miss Sheroo K. Fatakia has given one month's notice while submitting her resignation vide letter dated 2-8-88 and had subsequently withdrawn the resignation. If so, whether the action of the bank management was legal and justified? If not, to what relief Miss Sheroo K. Fatakia is entitled to?"

2. Statement of claim has been filed by Ms. Fatakia. It has been stated therein that, after passing her SSC

examination and obtaining diploma in commerce, she was appointed by letter dated 12-9-1966 as Stenographer with effect from 1-11-1966. In the employment of Bank of America National Trust and Savings Association, (hereinafter referred to as the employer). Thereafter with effect from 1-5-1967, she was confirmed as Manager's Steno/Secretary. An agreement was signed by her, and she continued in service and after 15 years of meritorious dedicated and faithful service, in October 1981, she came to be designated as Financial Analyst. She continued as such, till July 1988, i.e. for a span of almost 7 years. Thereafter, came to be however demoted to the post of Asst. Financial Analyst. Prior to her demotion, the employer did not issue any show cause notice, charge sheet, and no enquiry was held. She came to be demoted to the post of Asst. Financial Analyst in breach of the principles of natural justice.

3. Discussions with the management proved futile and the management maintained that consequent to the revised salary gradation policy, there was no post of Financial Analyst, and hence, she was being fixed in the grade of Asst. Financial Analyst. According to her, she should have been placed in a higher grade to the one she was holding, if there was to such post of Financial Analyst, but to demote her was not proper and correct.

4. She states that, before she was demoted to the post of Asst. Financial Analyst, she was systematically victimised and harassed by her immediate superiors for no fault on her part, and with a view to see that she resigns the job on her own. She continued in service, and made representations to her superiors. However, she was ultimately pressurised to submit her resignation which she did most reluctantly by her letter dated 2nd August, 1988. In the said letter, she stated that the resignation will be effective from 1-9-1988.

5. On 4-8-1988, she however, sent a telegram to the employer that she had withdrawn the resignation. However, she failed to sign the same, and therefore, sent another telegram on 5-8-1988, reiterating and repeating the withdrawal of her resignation. This was followed by two confirmation letters. By letter dated 4-8-1988, the employer, informed her that the management has accepted her resignation with immediate effect, and were unilaterally waiving the requirement of one month's notice. She mentions that the letter is ante dated, and the letter accepting the resignation was actually posted on 8-8-1988, as evidenced from the mark on the envelope.

6. By her communication dated 19-8-1988, she raised a demand that she should be allowed to resume duties with effect from 16-8-1988, when her leave expired. However, the employer refused to do so, and as a result, she moved the conciliation officer of the Office of the Asstt. Labour Commissioner (Central-III), Bombay. She further states that the action of the employer refusing to allow her to resume duties on expiry of her leave amounted to illegal termination of her services and the same was in violation of the principles of natural justice and the provisions of the Industrial Disputes Act, 1947, which made such terminations void-ab-initio, and illegal.

7. By communication dated 17-8-1988, she moved the Conciliation Officer and the dispute was admitted in conciliation. A plea was taken up before the Conciliation Officer that she was not a 'workman'. She maintains that she was doing purely clerical duties, and there was no one whose work she should or could supervise, nor was there any one assisting her in her day to day work. She had no powers to recruit or appoint a person in employment, or to vary or modify the terms and conditions of the employment, she also had no power to recommend or to sanction promotion to any one, and so also to issue charge sheet or to initiate departmental proceedings against any of the employees. She had no power to assign duties, to transfer, to grant or sanction leave, overtime allowance, nor to discharge/dismiss/remove a person from the employment of the employer. She further submitted that the designation is immaterial, and what is material is the nature of the duties/work performed by her, for the purpose of determining whether she is a 'workman'. She further stated that even the salary and other benefits drawn by her is also immaterial for the above purpose. She submitted that if at all she was assisted by any one, it was only the Stenographer attached to her department, and even assuming for the sake of argument that she had powers to sanction leave or overtime allowance, it was only incidental, and not a dominant power of her work, and was exercised only in the absence of the head of the department, i.e. Financial Institutions Group.

8. The management however, denied all this, and maintained that she was holding a highly responsible position as an Asst. Financial Analyst, by virtue of the post that she was holding she was carrying on the work regarding the profitability of the business of the employer, and the credit worthiness of the corresponding bankers in India, and that she was authorised to take instant decisions in the absence of the Senior Manager without consulting any one.

9. Settlement was not possible, and the Ministry of Labour, refused to make a reference on the ground that she was not a 'workman' within the meaning of the definition of the term 'workman'. Aggrieved by this order, she approached the High Court, and the High Court directed, that the Government had no powers to adjudicate upon the dispute and declined to make a reference. This order, passed on 12-7-1990 by the Single Judge was unsuccessfully challenged in an appeal and consequent upon that, the above dispute came to be referred to this Tribunal by the Government of India, Ministry of Labour.

10. She has then contended that, the nature of the duties performed by her are not managerial, and therefore, she is a 'workman', and the present reference on that point be adjudicated upon in her favour. She states that the resignation letter dated 1-8-1988, was to be effective from 1-9-1988, and no employer had any right to accept it prior to the date mentioned therein, and the employee was at liberty to withdraw the same before it became effective. Besides, she states that the same was withdrawn and therefore, the employer-employee relationship did not come to an end. It was also indicated in the letter of resignation that it will be effective from 1-9-1988, and the management had no power or authority to waive the requirement of notice, nor had she requested the management for such a waiver.

11. She further submitted that she should be deemed to be in continuous service, and she should be directed to be paid the back wages alongwith interest at the rate of 18 per cent per annum on the amount due to her.

12. The management has filed, written statement. It is not disputed that Ms. Fatakia was appointed as a Stenographer, and at the time of confirmation, came to be designated as Manager's Stenographer/Secretary, and later on she was redesignated as Financial Analyst, and thereafter, as Asst. Financial Analyst, in accordance with the revised gradation policy. It is further contended that there was only a mere change in the designation from Financial Analyst to Asst. Financial Analyst, and at no time, there was any reduction in her monthly emoluments. It is further contended that she submitted her resignation vide letter dated 2-8-1988, and the same was accepted by the management by communication dated 4-8-1988, and the requirement of one month's notice was waived and therefore, there was no question of she being allowed to resume duties as requested by her by subsequent letters.

13. The bank management denied the allegation that she was victimised and harassed by her superiors, nor was she re-designated as Asst. Financial Analyst with a view to see that she resigns the job.

14. The Bank further submitted that the letter of resignation was accepted, and conveyed to her prior to the receipt of her telegrams withdrawing the resignation. The employer also admitted the receipt of the two letters that followed the telegrams, confirming withdrawal of the resignation letter. It is stated that the letter accepting the resignation was signed by the then executive of the Bank on 4-8-1988, and it may be possible that the same was posted on 8-8-1988, 6th and 7th August 1988, being Saturday, and Sunday respectively. It was admitted that Ms. Fatakia was not allowed to resume duties on the ground that her resignation has already been accepted, and therefore, her claim for reinstatement and back wages deserved to be rejected.

15. Preliminary objection has been raised on behalf of the employer stating that she was not a 'workman' within the meaning of Section 2.S of the Industrial Disputes Act, 1947. It is contended that by and large she performed the duties of managerial senior post, by virtue of that, she was able to take instant decisions, and she was authorised to grant and sanction leave and overtime allowance to her subordinates, who assisted her in her day to day work, and the decisions taken by her were binding on the Bank. It was also submitted that she was drawing a gross salary of Rs. 9,655. 00 per month, and besides this, she was entitled to Reimbursement of Telephone charges, Medical Expenses, Conveyance Expenses, and Leave Travel Concession etc. Besides it is stated that she had the power to sign the cheques and her name was included in the directory, so she was doing the duties mainly of managerial nature, and therefore, was not a workman within the meaning of the definition under Section 2.S of the Industrial Disputes Act, 1947. Some of the duties performed are also mentioned on page 5 of the written statement.

16. Documentary evidence has been adduced on behalf of the Bank, and it was submitted that in the resignation letter dated 2-8-1988, she had requested to accept her resignation with immediate effect, and it was accordingly accepted.

17. Affidavit has been filed by M. S. Fatakia, and she was cross-examined on behalf of the Bank management at length. There was no oral evidence on behalf of the Bank management. The matter was argued on other side.

18. The three points that arise and which have been referred for adjudication are :

(1) Whether Ms. Fatakia was a workman within the meaning of Section 2.S of the I.D. Act, in view of the nature of duties performed by her ?

(2) Whether the immediate acceptance of the letter of resignation and waiver of requirement of one month's notice by the employer amounted to illegal termination of her services, as she withdrew her resignation before it became effective. If so, whether the action of the employer was legal and justified ?

(3) What relief if any, she is entitled to ?

19. I shall first deal with the point of resignation, and the effect of withdrawal of the same.

20. It is not disputed that Ms. Fatakia came to be appointed in the services of the Bank as Stenographer by letter dated 12-9-1966, with effect from 1-11-1966. Agreement of employment is annexed to the letter of appointment, and she was requested to sign the same, and to report for duties to Mr. S. Y. Deshpande on November 1, 1966, at 10.00 a.m. It is also not disputed that thereafter, she came to be confirmed with effect from 1-5-1967, and was redesignated as Manager's Stenographer/Secretary, and at the relevant time, she was designated as Financial Analyst/Asst. Financial Analyst.

21. The agreement that accompanied the letter of appointment dated 12-9-1966 mentioned in para 5, that ;

"Further more, should I determine to resign from the employer, I agree to notify the executive officer in charge of such determination at least one month in advance of the date it is my desire to have the resignation become effective."

22. On August 2, 1988, she wrote to the Vice President/Country Manager, Bombay a letter and referred to the new P.E. System and her request to place her under the grade of 76, and it was communicated to her by Mr. Ghose, that it cannot be considered until December 1988. It is further stated that letter dated 11-7-1988 was not acceptable to her and in the circumstances, "I tender my resignation, with immediate effect. i.e. 2-8-1988. I hereby give one month's notice as required under the terms of appointment (last day being 31st August, 1988)....."

23. It is thereafter, that by letter dated 4-8-1988 the Bank writes to Ms. Fatakia that :

"As requested by you, we are accepting your resignation with immediate effect. We are waiving the requirement of one month's notice....."

The receipt of this letter is not disputed. The only point that she has raised is that the letter of acceptance was ante-dated as 4-8-1988. According to her the said letter was posted on 8-8-1988. She has, however, come out with a case, that prior to the receipt of that letter of 4-8-1988, she had addressed to the management, two telegrams withdrawing the resignation, followed by two letters confirming the withdrawal of the same. Whatever is stated in the statement of claim was maintained in her affidavit. I do not find any cross examination on this point. Withdrawal of the resignation is not in dispute. What is contended is, that the telegrams, followed by the letters were received after the acceptance of the letter of resignation dated 2-8-1988.

24. On behalf of Ms. Fatakia it is contended that apart from the fact that the letter of acceptance of her resignation was ante-dated, since she has withdrawn the resignation prior to 31-8-1988, she should be deemed to be in service, and the management could not have at any rate waived the requirement of notice of one month.

25. On behalf of Ms. Fatakia, reliance has been placed on a decision of the Supreme Court, and another decision of the Karnataka High Court.

26. In the case between the Punjab National Bank, Appellant, Vs. Mr. P. K. Mittal, Respondent, reported in AIR-1989-SC-page 1083, a permanent Officer of the Appellant Bank, served a communication purporting to resign the services from a future date and mentioning the date of receipt of the communication as the date of commencement of the notice period. However, the Bank informed him, that his resignation was accepted with immediate effect, by waiving the condition of notice. It was held, that such a communication will be without jurisdiction, and the resignation of the employee will be effective only on the expiry of three months from the date thereof, or from the date on which he wished to resign. It is true that regulation 20(2) came up for interpretation. But, the principle laid down is applicable to the present case. Therefore, the resignation could have been effective only on expiry of one month from service on the Bank, since the employee in the present case had not requested to reduce or waive the condition of notice. Clause 5 of agreement clearly shows that it was her choice of date with effect from which it is to be effective. In Mittal's case it so happened that a communication was sent to the Bank by Shri P. K. Mittal, a permanent Officer and he purported to resign from the services of the Bank effective from a future date, on expiry of three months from the date of receipt of the communication. The communication was dated 21-1-1986, and he had mentioned therein, that his resignation would be effective on 30-6-1986. However, the Competent Authority by letter dated 7-2-1986 informed him that his resignation letter dated 21-1-1986 was accepted by

the Competent Authority with immediate effect by waiving the condition of notice period, and as a result, he was relieved from the services of the Bank with effect from 7-2-1986. A Writ Petition came to be filed against this order, in the High Court, and during the pendency of the Writ Petition, he sent another communication withdrawing the resignation, before expiry of 30-6-1986. The High Court therefore, observed that it was not called upon to adjudicate upon the earlier grievance, about the earlier acceptance of the resignation effective from an earlier date.

27. It further observed that :

“Even to that submission, we would have stated that there is no provision of acceptance but that question does not arise so will not deal with it further. Result is that, the impugned order dated 7th of February, 1986 is hereby quashed and it is declared that the petitioner continues to be in service with the respondent Bank.”

28. The point raised before the Supreme Court, was that the notice to be given under Regulation 20 was to enable the Bank to make alternative arrangements in place of the resigning employee, and the Competent Authority can reduce the period of 3 months, or even waive the requirement of notice. It held, that the provision of Regulation 20(2) cannot be interpreted for the benefit of the employer only, which makes it incumbent on an officer of the Bank, before resigning to serve a notice of such proposed resignation. That clause also makes it clear that such resignation will not be effective otherwise than on expiry of three months from service of such notice of resignation. It was further observed that, the letter was dated 21-1-1986, and according to the respondent, the resignation was to be effective from 30-6-1986, and it was held that, on this interpretation, the resignation would have been effective on or about 21-4-1986, even when he had mentioned a later date. In either case, the resignation of the respondent did not become effective before 21-4-1986, or 30-6-1986. It would have normally, and automatically, taken effect on any of those dates, since there is no provision whatsoever for acceptance or rejection of a resignation of an employee by the employer, as it is to be seen under the rules such as the Government Services Conduct Rules etc.

29. It also held that the employee had not requested the management to reduce or to waive the notice period. It is further observed that, resignation being a voluntary act on the part of the employee, he will wish to resign the services, with immediate effect, or with a notice of less than the requisite period, if the Bank agrees to the same. He may also resign on the expiry of or beyond the period of three months, for this no specific acceptance is necessary. In para 7 of the above judgement, it is discussed:

“We are of the opinion that Cl. (2) of the regulation and its proviso are intended not only for the benefit of the bank, but also for the benefit of the employee. It is common

knowledge, that a person proposing to resign often waivers in his decision and even in a case, where he has taken a firm decision to resign, he may not be ready to go out immediately. In most cases, he would need a period of adjustment, and hence would like to defer the actual date of relief from duties for a few months for various personal reasons. Equally, an employer may like to have time to make some alternative arrangement before relieving the resigning employee.”

In this case before me, I find that the agreement entered into by the employee Ms. Fatakia provided for a notice of one month. There was no question of acceptance of the resignation. The employee is at liberty to do so, and there is no provision for waiving this notice of one month. It is to take effect on expiry of one month, from the date mentioned therein.

30. It is true that in the resignation letter dated 2-8-1988, it is mentioned that the designation of Asst. Financial Analyst under grade 75 offered to her was not acceptable to her, and her request to place her under grade 76 was not considered, and therefore, she had decided to resign the job and in view of the service conditions, she gave one month's notice, and mentioned that the last day will be 30-8-1988. The argument advanced is that she mentioned in her letter dated 2-8-1988, that she desired to resign with immediate effect, and thereafter, she communicated her desire to withdraw her resignation, which could not have been done, in view of the acceptance of the resignation. It is true that she has mentioned that she would like to resign with immediate effect, but she stated that she is giving one month's notice as required under the Service Conditions. The notice period was to commence with immediate effect i.e. 2-8-1988, and the last day was to be 31-8-1988. Therefore, it is clear that though she did mention her desire to resign with immediate effect. She also mentioned the last date 31-8-1988 and gave notice. Management also knew that she had given one month's notice. Otherwise the question of waiving it would not have arisen and, the employer's action in accepting it with immediate effect by letter dated 4-8-1988, waiving the requirement of one month's notice, and relieving her from the employment prior to the expiry of one month amounted to illegal termination of the employment.

31. Another decision reported in 1989 L.I.C. 465 of the Karnataka High Court, in the case between the management of Kushalnagar Works, Appellant, Vs. Nagaraja and others is referred to and relied upon. The first respondent in the above case (Supra) was an employee of the Appellant. He tendered a resignation letter dated 23-8-1969, requesting the management to relieve him with effect from 22-9-1969. The Appellant however, accepted the resignation on the same day (i.e. 23-8-1969). The letter of resignation and the letter of acceptance were produced before the Labour Court. After acceptance of the resignation, but, prior to the expiry of the notice period, the respondent sent a letter withdrawing his resignation. On the ground that the resignation had already been accepted, the management refused to

accept the withdrawal of the same. The Labour Court reached the conclusion that the resignation tendered voluntarily cannot be withdrawn, after acceptance by the management. It further observed that ;

"It may be conceded that it is open to a servant to make his resignation operative from a future date and to withdraw such resignation before its acceptance..".

and it held that once the resignation was accepted, then it was not open to the employee to withdraw the same. However, this decision was reversed by the High Court, holding that the employee was at liberty to withdraw his resignation any time prior to the expiry of the notice period, and even if it is accepted prior to the expiry of the date on which it has to take effect it does not put an end to the service and will not have the effect of putting a civil servant out of service or employment. The acceptance of the resignation prior to the expiry of the date mentioned in the letter of resignation cannot and does not affect the right of the Civil Servant to withdraw his resignation before the specified date. Until the specified date expires, the resignation will be in inchoate state. While deciding the above matter, the learned single Judge has relied upon a decision of the Supreme Court in the case between the Union of India Vs. Gopal Chandra Mishra, reported in 1978 LIC—660. Another decision in Kasilingam's case was referred to (1981 L.I.C.—189). It is observed in para 13 of Kasilingam's case.

"In the view that we take of the case, the submission of the learned counsel for the appellant based on the majority decision in Union of India v. Gopal Chandra Mishra, (1978) 3 SCR 12 : (AIR 1978 SC 694) does not really arise. It is urged that it is open to a civil servant to tender his resignation on a prior date to take effect on a subsequent date specified and, therefore, it could always be withdrawn before the expiry of such date. There can be no dispute with the proposition, but the decision on which reliance is placed is clearly distinguishable on facts. The letter addressed by Satish Chandra, J., as he then was, to the President signifying his intention to demit the office of a Judge was couched in entirely different language. It ran thus :

"I beg to resign my office as Judge High Court of Judicature at Allahabad.

I will be on leave till 31st of July, 1977. My resignation shall be effective on 1st of August, 1977."

The Court in construing the words 'resign his office' in proviso (a) to Article 217(1) of the Constitution held that a High Court Judge's letter addressed to the President intimating or notifying his intention to resign his office of a Judge on a future date, does not and cannot sever him from the office of the Judge, or terminate his tenure. It is open to a servant

to make his resignation operative from a future date and to withdraw such resignation before its acceptance. The question as to when a Government servant's resignation becomes effective came up for consideration by this Court in Raj Kumar v. Union of India, (1968) 3 SCR 857 : (AIR 1969 SC 180). It was held that the services of a Government servant. Normally stand terminated from the date on which the letter of resignation is accepted by the appropriate authority, unless there is any law or statutory rule governing the conditions of services to the contrary. There is no reason why the same principle should not apply to the case of any other employee."

It was, observed by the Karnataka High Court that in Kasilingam's case, the Supreme Court had held in unequivocal terms that the resignation can be withdrawn before it becomes effective, in other words, before the expiry of the date specified in the letter of resignation on which the resignation has to take place. In this decision, in Kushalnagar works Vs. Nagaraju's case, that the resignation tendered on a prior date to be effective from a prospective date can be withdrawn by the servant before the expiry of the date specified therein on which the resignation was to take place. Thus in Kasilingam's case, also the Supreme Court had held in unequivocal terms that the resignation can be withdrawn before it becomes effective in other words, before the expiry of the date specified in the letter of resignation on which the resignation has to take effect. The observation made in the latter portion of the very paragraph 13 of the decision in Kasilingam's case on which reliance was placed on behalf of the Appellant has to be undersotod in the light of the aforesaid unequivocal enunciation made on that point. The latter observation made that it is open to a civil servant to withdraw his resignation before it is accepted also does not take away the effect of the enunciation made in earlier portion of the very paragraph that it is open to a civil servant to withdraw the resignation before it takes effect. The resignation tendered on a prior date to take effect on a subsequent date specified therein, even if it is accepted does not put an end to the service, and will not have an effect of putting the civil servant or an employee out of employment. The acceptance of the resignation before the expiry of the date specified in the letter of resignation on which the resignation has to take place does not and cannot affect right of the civil servant or an employee to withdraw it before the specific date expires, on which it has to take effect. Until the specified date, the resignation will be in inchoate state, and therefore, the acceptance of such resignation can be effective only on expiry of such date mentioned in the letter of resignation on which date it has to take effect.

32. Yet another decision of the Supreme Court of India, reported in LIC 1988, page 46, between Malaram Gupta Appellant Vs. the Union of India and others has been referred to and relied upon on behalf of the employee Ms. Fatakia. In that case, the appellant, a Government servant sought voluntary retirement, and gave notice with effect from 1-1-1981. His notice was accepted on 20-1-1981, allowing him to retire voluntarily prospectively with effect from

31-3-1981. However, it so happened that, after the acceptance of the notice, but prior to the expiry of the period mentioned therein, the appellant Shri Balaram Gupta in the aforesaid case (supra) informed the employer on 31-1-1981, that he has decided to withdraw his notice for voluntary retirement. The appellant was thereafter relieved from the services by order dated 31-3-1981, and it was mentioned therein that his request was considered and found not acceptable.

33. In this case, it was held :

"It could not be submitted that once notice was given it becomes operative immediately, if it was received by the Government and automatically brought about the dissolution of contract after the expiry of the notice period. The dissolution would be brought about only on the date indicated, i.e. 31-3-1981, upto that, the appellant was and is a Government Servant. There is no unilateral termination to the same prior thereto. He is at liberty and entitled independently without sub Rule (4), of the Rules 48 of the Pension Rules, as a Government employee, to withdraw his request of voluntary retirement. In this respect, it stands at par with the letter of resignation."

34. In view of the position obtaining from the above decisions, in my opinion, it is not necessary to examine whether the acceptance of the resignation was made before or after the withdrawal of the resignation by her, since she has withdrawn her letter of resignation dated 2-8-1988 before it was to become effective on the expiry of one month's notice period, i.e. 31-8-1988. Therefore, the management's action of not allowing her to resume duties with effect from 16-8-1988, on expiry of her leave would not be justified.

35. It was then urged that she was not a 'workman' within the meaning of Section 2.S of the Industrial Disputes Act, 1947. In fact, the Government of India refused to make this reference on the ground that she was not a workman, and in the statement of claim, it has been mentioned that it was after obtaining the directions from the High Court that the reference was made, and the first point is whether she is a 'workman' within the meaning of Section 2.S of the Industrial Disputes Act, 1947. The term workman has been defined as :

"Workmen means any person (including apprentice) employed in any industry to do any manual, unskilled, skilled, technical, operational, Clerical, or supervisory work for hire or reward, for the purpose of any proceedings under the provisions of this Act, in relation to an industrial dispute, includes any such person who has been dismissed, discharged, or retrenched in connection with or as a consequence of that dispute, or whose dismissal, discharge, or retrenchment has led to the dispute....."

It is to be seen that this is an inclusive definition, and it includes, all such persons employed for the purpose

of carrying out skilled, unskilled, technical, operational, clerical or supervisory work who become workman. It is however mentioned further that it does not include certain category of employees mentioned in clauses (iii) and (iv) which are relevant. Clauses (iii) and (iv) read thus :

"(iii) who is employed mainly in a managerial capacity; or

(iv) who, being employed in a supervisory capacity, draws wages exceeding six thousand rupees per mensem or exercise either by the nature of the duties attached to the office, or by reason of the powers vested in him, functions mainly of managerial nature."

Therefore, to decide whether a person is a workman or not, the salary and the allowances drawn are not material, but, what is material is the duties that are being performed by that person.

36. It is not disputed that she came to be initially appointed as a Stenographer, and thereafter designated as the Manager's Stenographer/Secretary, and she then rose to the post of Financial Analyst, the designation of which post was later changed to Asst. Financial Analyst, and that was according to the management, only a change in the designation, because there was no post of Financial Analyst, and she was put in the post of Financial Services Officer, and also there was no change in the salary and other emoluments applicable to her. It appears that she did not like this redesignation, and thought of resigning by letter dated 2-8-1988. The point that is to be considered is, not her designation but the nature of duties performed by her, and find out on that basis if she is a workman, or takes her out of it. The position is settled and it is not necessary to refer to the various authorities in this connection. It is not disputed that this Tribunal can, and has in fact been called upon to adjudicate upon the dispute as to whether she was a workman or not. It is also not disputed that while doing so, this Tribunal has to see what the nature of her duties mainly are. At an early stage, my learned predecessor has passed an order on application on the question of burden of proof. As per that order, the burden of proof lay on Ms. Fatakia to prove that. At this stage since both sides have led evidence, the theory of burden of proof may not assume importance. What is to be seen is, whether on the material that is on record, it can be held proved that she is a workman.

37. Ms. Fatakia filed an affidavit, and she was cross examined at length but, no material has been brought out to show that she is not a workman. She stated in the affidavit, that as a Financial Analyst, her duties were to prepare the report on the credit worthiness of the corresponding Banks in India on the basis of the informations provided. There is merit in her contention made in the affidavit, that as a Financial Analyst, she was only performing clerical duties. Even if they are of skilled or technical nature she would be still covered. She has stated therein that she used to prepare the draft report, and after the same is finalised by the Head of the Department, send it for typing. During the course of cross examination, she agreed to the suggestion that she used to take certain

decisions in the absence of the Head of the Department. However, she denied that she was solely responsible for the Global Financial Institution Group, and in his absence, she had to take instructions from him, on telephone, or from some other Senior Officers. She denied that she was in direct liaison with senior management of the corresponding Indian Banking Agents. She denied her responsibility of overall supervision of the entire system of the Global Financial Institutions Group. She also denied that she was not supervising any of the functions covered by clauses d, e, f in paragraph 9 of the written statement. She admitted that she was granted a real estate loan of Rs. 2,21,140/- in July 1988 to enable her to acquire residential premises at Devlali. She was agreeable to the suggestion, that she was reimbursed upto Rs. 2,000/- per annum towards telephone charges. She admitted that she was entitled for Leave Travel Concession once in a year. However, the suggestion that she was entitled to travel by plane was not denied by her because, he was not aware of it. Though she admitted that he was entitled to travel by 1st Class in the train, she added that there was some restriction on the amount admissible. She further submitted that, as a Financial Analyst, she was in grade 11, and the clerical staff were not given any grade. She also mentioned that the Award staff, on promotion will be first placed in grade 9. She admitted that her name and signature appeared in the World Banking Division Directory of authorised signatories, for the year 1986, and she stated that he had the authority to sign cheques while she was working as a Personal Officer. However, I do not think it is relevant for the purpose of deciding the present issue.

38. No witness has been examined on behalf of the management, to contravert the facts stated by Ms. Fatakia in her affidavit, and in her cross examination, to substantiate the case of the management.

39. What is to be seen as stated earlier is ; whether the nature of duties performed by her are mainly managerial, and I answer this issue in the negative. As I stated earlier, no material has been brought on record on behalf of the management to show that she was doing managerial duties.

40. From the documentary evidence produced on record, to show the duties that are being performed by her and the powers exercised, I find that she was performing certain managerial functions while she was working as a Personal Officer, in the Personnel Department. But, at the relevant time, i.e. in the year 1988, he was working as a Financial Analyst, and came to be redesignated as Assistant Financial Analyst, and thus, she was not then performing mainly managerial functions, and therefore, I am unable to acceded to the contention of the management that she was not a workman. I therefore, find that she is a workman within the meaning of Section 2-S of the Industrial Disputes Act, 1947, and as I stated earlier, she was entitled to withdraw her resignation prior to the expiry of the notice period. In view of this finding, the action of the management in not allowing her to resume duties on expiry of her leave with effect from 16-8-1988 is unjust and illegal, and as a result, she is entitled to the relief of reinstatement and consequently full back wages.

41. So far as the claim for costs of this reference, and interest on the amount payable to her is concerned, I say that she has been also partly responsible for bringing about this situation, and I therefore, direct the parties to bear their own costs of this reference. She will also be not entitled to claim any interest, and I answer that point also on the same lines as above.

Award accordingly.

R. G. SINDHAKAR, Presiding Officer

नई दिल्ली, 13 जून, 1994

का. आ. 1550.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में, केन्द्रीय सरकार रिजर्व बैंक आफ इण्डिया के प्रबन्धन के संबद्ध नियोजकों और उनके कर्मचारों के बीच, अनुबन्ध में निम्नलिखित औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण, नं. 1 बम्बई के पंचपट को प्रकाशित करती है, जो केन्द्रीय सरकार को 7-6-94 को प्राप्त हुआ था।

[संख्या एन.-12012/193/92-आई आर/(बी-III)/बी-I]

बी. के. शर्मा, डेस्क अधिकारी

New Delhi, the 13th June, 1994

S.O. 1550.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award of the Central Government Industrial Tribunal, No. 1, Bombay as shown in the Annexure, in the industrial dispute between the employers in relation to the management of Reserve Bank of India and their workmen, which was received by the Central Government on the 7-6-94.

[No. L-12012/193/92-IR.(B.III)/B.I]

V. K. SHARMA, Desk Officer

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT
INDUSTRIAL TRIBUNAL NO. 1 BOMBAY

PRESENT :

Justice R. G. Sindhakar, Presiding Officer

Reference No. CGIT-1 of 1993

PARTIES :

Employers in relation to the Management of
Reserve Bank of India

AND

Their Workmen

APPEARANCES :

For the Management : Shri Yeshwant Singh,
Officer Shri Nazmi, Officer.

For the Workmen : Shri Venkatchalan and Shri
Deodhar for the Organisation.

INDUSTRY : Banking.
STATE : Maharashtra.

Bombay, dated 13th May, 1994

AWARD

By letter dated 18-12-1992, Govt. of India, Ministry of Labour, New Delhi, has made under Section 10(1) (d) read with 2-A of the I.D. Act, 1947, following reference for adjudication to this Tribunal.

“Whether the action of the management of Reserve Bank of India in imposing the punishment of reduction of pay by one stage for two years on Shri R. K. Das is justified? If not, to what relief the workman is entitled to”.

2. Statement of claim has been filed on behalf of Reserve Bank Workers' Organisation, Bombay a Trade Union, registered under the Indian Trade Union Act, 1928. The Organisation is affiliated to (a) All India Reserve Bank Workers' Organisation within the Bank, (b) National Organisation of Bank Workers at the (Banking) Industry level, and (c) Bharatiya Mazdoor Sangh as its Central Labour Organisation.

3. Shri Das working as a Clerk Grade II (Coin-Note Examiner Grade II in the Bank (at present in the Department of External Investments and Operations and performing the duties of Data Entry Terminal Operator), is a bonafide member of the Organisation. While working in the Cash Department as Coin-Note-Examiner Grade II, Shri R. K. Das was charge sheeted for alleged negligence in allowing a mutilated note of Rs. 100 to remain in the cancelled packet of Rs. 100 notes examined by him on 5th May, 1989. The enquiry conducted and resulted in finding him guilty. Shri Das was proposed to be punished, by bringing down his pay by one stage permanently which was subsequently modified to reduction of pay by two stages for a period of two years and after an appeal preferred by him, the Appellate Authority further modified the punishment as reduction of his pay by one stage for a period of two years, and having the effect of withholding the intervening increments during the penalty period.

4. Being convinced that the lapse on the part of Shri Das did not warrant such a heavy dose of punishment, the organisation raised an Industrial Dispute before the Regional Labour Commissioner (Central) Bombay, on 3rd December, 1991, over the question of awarding punishment—disproportionate to the alleged negligence of Shri Das. The proceedings ended in failure report dt. 20th July, 1992. The Labour Ministry, Govt. of India, found that there was a dispute necessitating adjudication and therefore, referred the dispute mentioned in the schedule above for adjudication to this Tribunal.

5. It is not necessary to set out in detail the contentions raised in the statement of claim. It would be sufficient to say that the case of the Organisation is

that on 5th May, 1989, Shri Das was asked to examine 42 packets of currency notes which comprised of 36 packets of Rs. 100 denominations, 3 packets of Rs. 50 denominations, and 3 packets of Rs. 10 denominations. 36 packets were all notes taken out from the chest vaults and the higher denomination Rs. 100 note packets were having multiple rusted stitches and were excessively soiled. The work of examination involved sorting the notes as entire notes, mutilated notes, defective notes have to be tied in packets of 100, pieces each. There was only one Assistant Treasurer (A.T.) who was entrusted with the powers of passing cut-notes of high denominations brought before him by all the examiners in the section who normally form a long queue before him for that purpose. On that day, in question, Shri Das got as many as 254 pieces passed by the said A.T. There was unusually a large number of such cut-notes and mutilated notes to be sent to the Claims Section. In the Cash Department, it is a Team Work, and unless everyone's tablework is completed, no one can leave and hence, there is a pressure from the other colleagues who have completed their tablework, to egg on and urge the remaining examiners to speed-up, so that they would not get delayed. Shri Das says therefore, the concentration of the examiners lagging behind was affected and psychologically worked against their presence of mind, resulting in omissions and errors.

6. Under these circumstances Shri Das could not notice one piece of Rs. 100 note, which was a cut-note (not mutilated as alleged by the Bank), slipping into the packet of Rs. 100 notes earmarked by him as cancelled notes. He had noticed it in the course of examination of passing it by A.T. and thus regularised the same, he would have included it in the cancelled notes packet of Rs. 100 denomination. Thus it is contended, there was only a technical irregularity, that it was included in the packet without getting duly passed by the section's A.T.

These notes are subject to re-examination by the verification Section of the Issue Department. The irregularity of Shri Das was noticed by the Notification Section on 27th June, 1989 and entered in V-5 Register maintained for the purpose and after showing the same to Shri Das on 8th July, 1989, his signature for having accepted the irregularity on his part, was obtained in V-6 Register. He was orally asked to give explanation in writing, which he had to give on the same day, that is on 8th July, 1989, and as he was not able to consult any one regarding how his explanation could be misinterpreted against him by the Bank, Shri Das gave his explanation admitting the irregularity as a lapse on his part, which later the Bank has construed as a plea of guilty, and framed charges against him for having committed act of gross misconduct, and displaying negligence, inefficiency and acting in a manner detrimental to the interest of the Bank by allowing one mutilated piece of Rs. 100 denomination in cancelled note packet of Rs. 100 denomination examined by him.

8. He replied to the chargesheet emphasising that he had no ill-intention or ill-interest which might amount to negligence of duty. The Bank however,

never considered reply to any of the chargesheets it has issued to its employees and it was always treated as a formality. Any one served with a chargesheet each of the employees believed that he is bound to be awarded punishment, as it is predetermined and proceedings of the domestic enquiry are merely an eye-wash. This is evident, according to the Organisation, from the fact that the Bank has not considered the enquiry Officer as quasi-judicial authority, but also made them to present the case from the Bank's side, by not appointing a presenting Officer. Shri Das came before the Enquiry Officer all by himself, he was not asked whether he would like to be defended by a defence representative of a registered trade union or he would defend his case himself. Yet he has opined that the employee was given full opportunity to defend himself. Not being aware of the tricky method in which the Bank was likely to trap him, Shri Das said 'yes' in reply to the question 'whether you admit the charges? Whereas his real intention was only to admit the irregularity, but not the charges of gross misconduct, displaying negligence inefficiency and acting in a manner detrimental to the interests of the Bank'. However, as stated by him that was not taken into account and the Enquiry Officer concluded that the charges stood proved beyond doubt, in new of the reply to the question put. It is on this that the Competent Authority recorded that the enquiry as conducted in accordance with the principles of natural justice without adverting to the employees defence and agreed with the findings and passed the order, I stated above some complaint about, he was not allowed to adduce any further evidence or examine any witness and restricting the hearing only to the quantum of punishment is made. As a result of this, the dispute came to be referred to this Tribunal. The Organisation has been contending there has been a discrimination, so far as the award of punishment is concerned and some instances have been mentioned. The punishment that has been awarded, contends the organisation is heavy and harsh.

9. It is also stated that Shri Das had in fact, paid that amount of Rs. 100 as soon as, the irregularity was pointed out by the Verification Section and the management regularised subsequently this alleged mutilated note and passed it for payment and refunded the amount paid by Shri Das to Shri Das. This according to the Organisation, shows that no financial loss was caused to the Bank and no gain whatsoever to the employee.

10. In the end challenge to the fairness of the enquiry and violation of principles or natural justice has been made.

11. I must however, mention that inspite of all these pleadings in the statement of claim, when the matter came for arguments before me, the representative of the Organisation, Mr. Deodhar submitted that the Organisation wanted a hearing only on the point of penalty imposed and he would not like to take up the point about the fairness of the enquiry or breach or violance of principles of natural justice or the organisation like to question the finding recorded holding the charges proved. Accordingly, I have recorded an order on 22nd September, 1993 and heard Mr. Deodhar on behalf of the Organisation

and Mr. Batki, Deputy Legal Adviser with Mr. Jadhav on behalf the management only on that point. The management of R.B.I. has contended that the Penalty imposed is proportionate to the gravity of the charge levelled against him particularly so in the view of the past record of the delinquent employee. It is also submitted that the management has at appropriate stages taken into consideration penalty aspect and reduced it and there is no scope for argument for the Organisation on the point of penalty. Mr. Batki also reminded me of the limitations of the powers of this Tribunal to interfere with the order of penalty passed in a domestic enquiry by the Competent Authority and relied upon a decision of Supreme Court of India in the case between Delhi Cloth and General Mills Company Ltd. and Labour Court, Tis Hazari, and others reported in 1970, 1 LLJ 23.

12. It is pointed out on behalf of the Bank that earlier penalty proposed was of bringing down his pay by one stage permanently. This was, however, subsequently modified to reduction of pay by two stages for a period of two years. The Appellate Authority further modified the punishment to reduction of his pay by one stage for a period of two years, and having the effect of withholding the intervening increments during the penalty period. The submission made therefore, is that the management has taken into account while imposing the penalty the relevant aspects into consideration. It is also submitted, and this fact is not in dispute, that the present delinquent has during the period on 15-12-1988, 17-3-1989, and 17-3-1989, committed irregularities in respect of mutilated notes and this lapse for which he was punished was not an isolated lapse which could be dealt with more leniently than as has been done by the management. It is urged on behalf of the Organisation that the circumstance, under which the lapse came to be committed have been stated in the statement of claim and he in fact paid that amount when irregularity was pointed out to him by the Verification Section and what is more later this note was regularised and passed for payment and the Bank refunded the amount of Rs. 100 paid by Shri Das to Shri Das. This particular circumstance ought to have been taken into account while imposing the penalty. Submission made is that as a result of penalty imposed upon him he would suffer considerable monetary loss which he can ill-afford, his family financial conditions being what they are.

13. It is undoubtedly true that it was not the first lapse of this type and that the management thought of bringing down his pay by one stage permanently but did not do so reduced his pay by two stages for a period of two years. The Appellate Authority reduced that penalty by reduction of his pay by one stage for a period of two years, having effect of withholding the intervening increments during the penalty period. It is also true that the powers that are vested in this Tribunal are not unrestricted and more particularly so in the area of quantum of penalty. If the penalty imposed is shockingly disproportionate or not at all commensurate that the gravity and past record then interference would be justified. In this particular case I think such situation does not

arise. He having admitted the lapse and which lapse amounted to negligence in performance of duties coupled with similar acts in the past the interference is in my opinion not called for.

14. I may however, leave it to the management to consider whether the fact that ultimately the note was regularised and passed for payment is a circumstance which would justified a lesser penalty than the one which has been imposed on him. When asked Mr. Deodhar on behalf of the Organisation submitted a warning would meet ends of justice. Penalty is

provided for in Regulations 47 and reprimand is one of the penalties that could be imposed, I am sure the management will consider whether in the given facts and circumstances of the case same could be substituted for the penalty imposed upon him and minimise financial loss that the employee Sri Das is likely to suffer as a result of maintaining the punishment awarded.

15. Award accordingly.

R. G. SINDHAKAR, Presiding Officer

